



3 9999 08796 157 7

ANNUAL REPORT
OF THE
ASSESSING DEPARTMENT



1910.

No 6352.65



GIVEN BY

Boston Assessing Dept

ANNUAL REPORT

OF THE

ASSESSING DEPARTMENT

FOR THE

YEAR 1910



CITY OF BOSTON
PRINTING DEPARTMENT
1911

6352. 65 cont

Boston, Assessing Department
June 3 1901

10

[illegible][illegible][illegible]

ANNUAL REPORT

OF THE

ASSESSING DEPARTMENT

FOR THE YEAR 1910.

ASSESSORS' OFFICE, CITY HALL,
BOSTON, MASS., February 1, 1911.

HON. JOHN F. FITZGERALD,
Mayor of the City of Boston:

SIR,— In accordance with the requirements of the existing ordinance, the Board of Assessors respectfully submit the following report.

TAX WARRANTS.

Warrants for the assessments of taxes in the City of Boston for the financial year commencing February 1, 1910, were received by the Board of Assessors as follows:

A state warrant for the proportion of the City of Boston of a state tax of \$5,500,000, as fixed by chapter 533, Acts of 1909	\$1,880,395 00
A state warrant for a tax to be paid to the Commonwealth for the abolition of grade crossings, in accordance with the provisions of chapter 111, section 155, of the Revised Laws, and all acts in addition or amendment thereto	¹ 98,097 63
<i>Carried forward</i>	<u>\$1,978,492 63</u>

¹ The warrant states that of the assessments for grade crossings (\$98,097.63) \$82,042.77 is for assessment, and \$16,054.86 for interest.

For grade crossing at Congress street, assessment	\$15,400 00
Interest	3,448 00
For grade crossing at Austin, Cambridge and Perkins streets, assessment	2,251 46
Interest	89 55
For grade crossing at Tremont street, assessment	31,851 06
Interest	7,655 22
For grade crossing at East Boston, assessment	26,929 38
Interest	4,485 73
For grade crossing; Dudley street, assessment	2,500 00
Interest	100 00
For grade crossing, Freeport, Walnut streets, etc., assessment	3,110 87
Interest	276 36
	<u>\$98,097 63</u>

<i>Brought forward</i>	\$1,978,492 63
A state warrant for a tax to be paid to the Commonwealth for the proportion of the City of Boston of the expense of "building, maintenance, and operation of a system of sewage disposal for the Mystic and Charles River Valleys," as determined by chapter 439, Acts of 1889, and other acts relating thereto, North Metropolitan sewerage tax	¹ 74,329 82
A state warrant for a tax to be paid to the Commonwealth for the proportion of the City of Boston of the expense of a system of sewage disposal for the Neponset River Valley, chapter 406, Acts of 1895, and for the construction of a high level gravity sewer for the relief of the Charles and Neponset River Valleys, chapter 424, Acts of 1899, and any and all acts in addition and amendment thereto, South Metropolitan sewerage tax	² 195,328 79
A state warrant for a tax to be paid to the Commonwealth for Metropolitan parks and boulevards, chapter 407, Acts 1893; chapter 550, Acts 1896; chapter 464, Acts 1899	³ 685,093 37
A state warrant for a tax to be paid to the Commonwealth for Charles River Basin under section 9, chapter 465, Acts 1903, as amended	131,389 00
A state warrant for a tax to be paid to the Commonwealth for Massachusetts Highways under section 6, chapter 574, Acts 1901	20,872 83
A county warrant for the tax of Suffolk County for county purposes [see section 53, chapter 12, R. L.]	1,499,049 24
A city warrant for the tax of the City of Boston for city purposes [see section 53, chapter 12, R. L.]	12,902,442 00
A warrant for school expenses [chapter 400, Acts of 1898], as amended	4,911,642 74
Metropolitan Water Tax	159,000 00
Total	<u>\$22,557,640 42</u>

¹ The warrant states that of the assessment for North Metropolitan sewer (\$74,329.82) \$17,009.81 is for sinking fund, \$30,045.56 is to pay interest and \$27,274.45 is for maintenance and operation.

² The warrant states that of the assessment for South Metropolitan sewer (\$195,328.79) \$27,298.22 is for sinking fund, \$122,889.48 is for interest and \$45,141.09 is for maintenance and operation.

³ The warrant states that of the assessment for Metropolitan parks (\$685,093.37) \$86,569.99 is for sinking fund, \$245,100.10 is for interest and \$353,423.28 is for maintenance and operation, divided as follows:

	Sinking Fund.	Interest.	Maintenance.	Total.
Parks	\$67,403 25	\$191,182 28	\$291,694 77	\$550,280 30
Boulevard	14,390 40	40,895 93	45,058 36	100,344 69
Nantasket	4,776 34	13,021 89	16,670 15	34,468 38
	<u>\$86,569 99</u>	<u>\$245,100 10</u>	<u>\$353,423 28</u>	<u>\$685,093 37</u>

The Board of Assessors received a state warrant in accordance with the provisions of chapter 488, Acts 1895, and chapter 453, Acts 1901, and any and all acts in addition and amendment thereto, entitled "An Act to Provide for a Metropolitan Water Supply," amounting to \$1,815,658.85. This amount was not wholly included in the amount upon which the rate of taxation was based, as the estimated income of the Water Department of the City of Boston was sufficient to meet \$1,656,658.85 of the expenditure and the balance (\$159,000) was raised by taxation.

POLL TAX ASSESSMENTS.

The number of polls recorded for assessment before August 8, 1910, and included in the estimate that determined the rate of taxation for the current year was 195,849. Under the operation of the law providing for supplementary assessment of omitted male persons, liable to assessment, there were added to the list 116 polls, making the total number of males assessed 195,965.

VALUATION.

The valuation of the city as of the first day of April, 1910, determined by the assessors August 8, when the rate of taxation for the current year was fixed, was as follows:

Value of land	\$672,106,200 00	
Value of buildings	446,882,900 00	
<hr/>		
Total value of real estate		\$1,118,989,100 00
Value of personal property other than bank stock	\$261,842,700 00	
Value of shares in national banks, located in Boston, taxable in said city	12,928,623 64	
<hr/>		
Total value of personal estate		274,771,323 64
<hr/>		
Total valuation		\$1,393,760,423 64
Assessments under the provisions of section 85 of chapter 490, Part I., Acts 1909, personal estate		15,712,400 00
Assessments under the provisions of section 85 of chapter 490, Part I., Acts 1909, real estate		3,000 00
Supplementary assessments, personal estate		3,900 00
<hr/>		
The total valuation of the city upon which taxes were assessed for the financial year 1910-11, when all assessments were made, was		<u>\$1,409,479,723 64</u>

The warrant states that of the assessment for a metropolitan water supply (\$1,815,658.85) \$412,744.35 is for sinking fund, \$1,102,456.35 is for interest, \$300,458.15 is for maintenance.

The valuation can be increased \$1,022,900 for bank stock assessed at the several rates of the places where the banks are located, as the Tax Commissioner of the Commonwealth credits the City of Boston with the stock held by its citizens in Massachusetts banks located outside that city. It may be further increased by \$88,373,800 on account of holdings by citizens of Boston in Massachusetts corporations.

These valuations are determined by taking the amount paid by the Commonwealth to the city during the financial year on account of corporate taxes assessed as of the

first day of April of that year. The totals are underestimates, as the collection extends beyond the year in which taxes are assessed, and a small proportion of their total sum is paid over to the city with the assessments of subsequent years.

As the revenue from these sources is always estimated before the amount to be raised by taxation is determined, the effect of the valuation of this property in reducing the rate of taxation is the same as though its amount was included in the assessors' aggregate and the taxes were assessed by them.

TAXABLE VALUATIONS.

<i>Real and personal estate by assessors' general assessment</i>	\$1,393,760,423 00
<i>Real and personal estate by assessors' supplementary assessment</i>	15,719,300 00
<i>Massachusetts corporation stock [assessed by state] tax paid to the city.</i>	88,373,800 00
<i>Massachusetts national bank shares [assessed by state], tax paid to the city</i>	1,022,900 00
Total taxable valuation	\$1,498,876,423 00

EXEMPT VALUATIONS.

<i>Real estate of the United States</i>	\$26,083,400 00
<i>Real estate of the Commonwealth</i>	18,699,300 00
<i>Real estate of the City of Boston</i>	69,768,801 00
<i>Personal property of the City of Boston</i>	68,934,438 75
<i>Real estate of the town of Brookline</i>	78,200 00
<i>Real estate of houses of religious worship, including cemeteries</i>	24,628,300 00
<i>Real estate of charitable, scientific and literary corporations</i>	33,547,200 00
<i>Personal property of charitable, scientific and literary corporations</i>	47,251,221 00
Total exempt valuation	\$288,990,860 75
Total valuation as of April 1, 1910	\$1,787,867,283 75

THE RATE OF ASSESSMENT AND TAXES COMMITTED TO THE COLLECTOR.

The rate of taxation needed to raise the amount of the several warrants, and the overlay authorized by section 55 of chapter 12 of the Revised Laws, was determined by the assessors to be 1.64 per cent, or \$16.40 per \$1,000; of this rate \$2.40 was for state, \$1.10 for county and \$12.90 for the city tax.

The <i>land</i> , marsh and flats, valuation of \$672,106,200, at \$16.40 per \$1,000, gave assessment amounting to,	\$11,022,541 68
The <i>dwellings</i> , stores and other structures, valuation of \$446,882,900, at \$16.40 per \$1,000, gave assessment amounting to	7,328,879 56
Total tax, real estate assessment	\$18,351,421 24
The <i>personal estate</i> valuation of \$274,771,323.64, at \$16.40 per \$1,000, gave assessment amounting to	4,506,249 70
The <i>total</i> valuation of \$1,393,760,423.64, at \$16.40 per \$1,000, gave a total property tax of	\$22,857,670 94
195,849 male polls, at \$2 each, amounted to	391,698 00
The taxes as determined by the assessors, when the rate for the year was fixed, and their list and warrant there- for was committed to the collector, aggregated	\$23,249,368 94
<i>Supplementary assessments</i> for omitted persons, 116 polls, And \$3,900 personal estate	232 00 63 96
<i>Supplementary assessments</i> of omitted estates, added in accordance with the provisions of section 85, chapter 12, of the Revised Laws, \$3,000 real estate	49 20
And \$15,712,400 of personal estate	257,683 36
The total taxes committed to the collector for the finan- cial year 1910-11 amounted to	\$23,507,397 46

The collector was also notified that there was due the City of Boston from the Commonwealth of Massachusetts under the provisions of chapter 12, section 12, of Revised Laws, amended chapter 161, Acts 1903, the sum of \$4,920 on account of Chestnut Hill Reservoir.

The collector was also notified that there was due from the town of Brookline, under the same provisions of law, the sum of \$27.88, on account of Brookline water supply.

ASSETS OF THE CITY OF BOSTON.

(Returned to Tax Commissioner under Acts 1909, Chap. 490, Pt. 1, Sect. 96.)

Assets.

Schoolhouses	\$19,835,300 00
Public Library	5,598,000 00
Other public buildings	25,450,900 00
Public grounds, as parks, etc.	2,382,900 00
Cemeteries	35,001 00
Other real estate	2,954,200 00
Waterworks	15,452,400 00
Fire apparatus	650,000 00
Fire alarm	195,000 00
Trust funds	5,227,945 68
Water sinking fund	3,205,159 65
Other sinking funds	37,924,581 28
Other assets	18,347,000 00
Betterment pledged	1,444,852 14
Total	<u>\$138,703,239 75</u>

Liabilities.

Schoolhouses	\$15,378,525 00
Public Library	} 6,529,832 46
Other public buildings	
Public grounds, as parks, etc.	16,653,910 98
Cemeteries	—
Other real estate	—
Waterworks	3,696,500 00
Sewerage	16,967,129 79
Fire apparatus	—
Highways and bridges	28,607,007 77
Railroads, rapid transit	16,460,700 00
Miscellaneous	2,831,800 00
Other debts, county	3,591,000 00
Total	<u>\$110,716,406 00</u>

7

Detail of Assets of the City of Boston.

	Value Land.	Value Buildings.	Value Personal.	Total.
Schoolhouses.....	\$5,038,100	\$13,997,200	\$800,000 00	\$19,835,300 00
Public Library.....	1,528,100	2,069,900	2,000,000 00	5,598,000 00
Other public buildings.....	12,772,500	12,557,400	121,000 00	25,450,900 00
Public grounds*.....	544,800	.....	100,000 00	644,800 00
Playgrounds.....	1,691,500	46,600	.....	1,738,100 00
Subway	16,200,000	.....	.....	16,200,000 00
Subway locations.....	2,457,600	63,300	.....	2,520,900 00
Cemeteries.....	1	.....	35,000 00	35,001 00
Waterworks.....	221,100	147,400	15,083,900 00	15,452,400 00
Fire apparatus.....	.....	.....	650,000 00	650,000 00
Fire alarm.....	.....	.....	195,000 00	195,000 00
Miscellaneous.....	.....	.....	2,147,000 00	2,147,000 00
Trust funds † .....	.....	.....	5,227,945 68	5,227,945 68
Betterment pledged † .....	.....	.....	1,444,852 14	1,444,852 14
Sinking and consolidated street improvement fund † .....	.....	.....	41,129,740 93	41,129,740 93
Salable lands, etc.....	395,300	38,000	.....	433,300 00
Totals.....	\$40,849,001	\$28,919,800	\$68,934,438 75	\$138,703,239 75

* Item includes only Washington and Lowell squares.

† These figures taken from auditor's report.

Cost of the parks to January 31, 1911:

Land	\$8,567,438	74
Construction	10,515,374	26
Total	<u>\$19,082,813</u>	<u>00</u>

**Assessors' Valuation of the Real and Personal Estates and Number
Assessed Thereon, as of the First Day of April, in the Year**

WARDS.	Polls.	Valuation Real Estate.	Valuation Personal Estate.	Total Valuation.
1.....	8,315	\$15,236,500	\$1,153,000 00	\$16,389,500 00
2.....	6,695	19,083,000	857,500 00	19,940,500 00
3.....	4,267	11,440,300	775,800 00	12,216,100 00
4.....	4,216	13,799,100	747,100 00	14,546,200 00
5.....	4,145	12,535,800	1,791,700 00	14,327,500 00
6.....	10,909	173,664,300	36,211,200 00	209,875,500 00
7.....	5,567	285,576,900	67,604,600 00	353,181,500 00
8.....	9,648	35,268,400	3,617,500 00	38,885,900 00
9.....	8,732	24,822,800	1,540,500 00	26,363,300 00
10.....	9,159	65,324,000	5,210,000 00	70,534,000 00
11.....	6,708	126,893,900	81,211,400 00	208,105,300 00
12.....	8,340	21,332,700	2,768,000 00	24,100,700 00
13.....	6,696	28,340,000	6,302,800 00	34,642,800 00
14.....	6,654	13,229,800	717,000 00	13,946,800 00
15.....	5,975	9,302,100	590,200 00	9,892,300 00
16.....	7,352	15,788,600	1,256,000 00	17,044,600 00
17.....	7,128	20,052,700	1,392,100 00	21,444,800 00
18.....	6,707	16,041,900	582,500 00	16,624,400 00
19.....	8,432	23,664,800	2,242,000 00	25,906,800 00
20.....	15,863	45,137,100	5,123,500 00	50,260,600 00
21.....	8,764	27,367,900	5,412,300 00	32,780,200 00
22.....	8,603	22,288,600	4,682,600 00	26,971,200 00
23.....	8,436	28,260,000	22,017,900 00	50,277,900 00
24.....	10,668	32,265,600	3,348,100 00	35,613,700 00
25.....	7,870	32,272,300	4,687,400 00	36,959,700 00
Totals.....	195,849	\$1,118,989,100	\$261,842,700 00	\$1,380,831,800 00
Bank stock.....	.....	.....	12,928,623 64	12,928,623 64
Grand totals..	195,849	\$1,118,989,100	\$274,771,323 64	\$1,393,760,423 64

of Polls in Each of the Twenty-five Wards of the City and the Taxes 1910. Rate, \$16.40 per \$1,000. Original Assessments.

Tax on Polls.	Tax on Real Estate.	Tax on Personal Estate.	Total Tax.	WARDS.
\$16,630	\$249,878 60	\$18,909 20	\$285,417 80	..... 1
13,390	312,961 20	14,063 00	340,414 20	..... 2
8,534	187,620 92	12,723 12	208,878 04	..... 3
8,432	226,305 24	12,252 44	246,989 68	..... 4
8,290	205,587 12	29,383 88	243,261 00	..... 5
21,818	2,848,094 52	593,863 68	3,463,776 20	..... 6
11,134	4,683,461 16	1,108,715 44	5,803,310 60	..... 7
19,296	578,401 76	59,327 00	657,024 76	..... 8
17,464	407,093 92	25,264 20	449,822 12	..... 9
18,318	1,071,313 60	85,444 00	1,175,075 60	..... 10
13,416	2,081,059 96	1,331,866 96	3,426,342 92	..... 11
16,680	349,856 28	45,395 20	411,931 48	..... 12
13,392	464,776 00	103,365 92	581,533 92	..... 13
13,308	216,968 72	11,758 80	242,035 52	..... 14
11,950	152,554 44	9,679 28	174,183 72	..... 15
14,704	258,933 04	20,598 40	294,235 44	..... 16
14,256	328,864 28	22,830 44	365,950 72	..... 17
13,414	263,087 16	9,553 00	286,054 16	..... 18
16,864	388,102 72	36,768 80	441,735 52	..... 19
31,726	740,248 44	84,025 40	855,999 84	..... 20
17,528	448,833 56	88,761 72	555,123 28	..... 21
17,206	365,533 04	76,794 64	459,533 68	..... 22
16,872	463,464 00	361,093 56	841,429 56	..... 23
21,336	529,155 84	54,908 84	605,400 68	..... 24
15,740	529,265 72	76,873 36	621,879 08	..... 25
\$391,698	\$18,351,421 24	\$4,294,220 28	\$23,037,339 52	..... Totals
.....	.....	212,029 42	212,029 42	..... Bank stock
\$391,698	\$18,351,421 24	\$4,506,249 70	\$23,249,368 94	..... Grand totals

**Gain and Loss, Real, Personal and Polls, by Wards, 1910,
Compared with 1909.**

WARDS.	Gain, Real.	Gain, Personal.	Loss, Personal.	Total Gain, Real and Personal.	Gain, Polls.
1.....	\$511,600	\$89,800 00	.....	\$601,400 00	207
2.....	2,187,900	35,300 00	.....	2,223,200 00	107
3.....	496,800	8,500 00	.....	505,300 00	19
4.....	3,200	49,600 00	.....	52,800 00	110
5.....	Loss, 144,100	.....	\$77,000	Loss, 221,100 00	Loss, 35
6.....	2,318,700	.....	1,744,000	574,700 00	365
7.....	7,330,300	4,416,600 00	.....	11,746,900 00	Loss, 36
8.....	429,900	297,600 00	.....	727,500 00	232
9.....	Loss, 156,600	.....	118,300	Loss, 274,900 00	138
10.....	2,383,900	148,900 00	.....	2,532,800 00	543
11.....	3,064,900	426,800 00	.....	3,491,700 00	237
12.....	60,400	.....	6,500	53,900 00	492
13.....	1,078,400	674,200 00	.....	1,752,600 00	152
14.....	119,400	89,900 00	.....	209,300 00	34
15.....	54,100	.....	6,600	47,500 00	89
16.....	386,200	117,900 00	.....	504,100 00	179
17.....	168,300	181,700 00	.....	350,000 00	113
18.....	Loss, 187,100	13,500 00	.....	Loss, 173,600 00	142
19.....	Loss, 275,500	58,400 00	.....	Loss, 217,100 00	198
20.....	2,021,100	188,800 00	.....	2,209,900 00	1,139
21.....	375,000	.....	200,200	174,800 00	144
22.....	155,500	50,900 00	.....	206,400 00	170
23.....	1,243,900	12,323,800 00	.....	13,567,700 00	446
24.....	846,200	91,700 00	.....	937,900 00	475
25.....	1,914,700	421,900 00	.....	2,336,600 00	650
Bank stock...	\$26,387,100	\$19,685,800 00	\$2,152,600	\$43,920,300 00	6,310
	.....	1,891,896 64	.....	1,891,896 64	.....
Totals..	\$26,387,100	\$21,577,696 64	\$2,152,600	\$45,812,196 64	6,310

Supplementary Assessments of Polls and Omitted Estates in Each of the Twenty-five Wards of the City, and the Taxes Assessed Thereon, as of the First Day of April, in the Year 1910. Rate, \$16.40 per \$1,000.

WARDS.	Polls.	Valuation Real Estate.	Valuation Personal Estate.	Tax on Polls.	Tax on Real Estate.	Tax on Personal Estate.	Total Tax.
1.....	5	.....	\$62,000	\$10	.....	\$1,016 80	\$1,026 80
2.....	6	.....	25,500	12	.....	418 20	430 20
3.....	2	.....	1,500	4	.....	24 60	28 60
4.....	2	.....	1,500	4	.....	24 60	28 60
5.....	1	.....	108,800	2	.....	1,784 32	1,786 32
6.....	11	.....	587,200	22	.....	9,630 08	9,652 08
7.....	11	.....	127,200	22	.....	2,086 08	2,108 08
8.....	9	.....	632,200	18	.....	10,368 08	10,386 08
9.....	10	.....	97,900	20	.....	1,605 56	1,625 56
10.....	10	.....	367,500	20	.....	6,027 00	6,047 00
11.....	7	.....	3,419,400	14	.....	56,078 16	56,092 16
12.....	8	.....	563,900	16	.....	9,247 96	9,263 96
13.....	1	.....	54,500	2	.....	893 80	895 80
14.....	2	.....	25,100	4	.....	411 64	415 64
15.....	1	.....	6,000	2	.....	98 40	100 40
16.....	1	.....	37,800	2	.....	619 92	621 92
17.....	1	.....	11,500	2	.....	188 60	190 60
18.....	4	.....	700	8	.....	11 48	19 48
19.....	1	.....	36,000	2	.....	590 40	592 40
20.....	3	.....	108,400	6	.....	1,777 76	1,783 76
21.....	8	.....	415,900	16	.....	6,820 76	6,836 76
22.....	1	.....	43,700	2	.....	716 68	718 68
23.....	.....	\$3,000	8,751,300	.....	\$49 20	143,521 32	143,570 52
24.....	6	.....	74,500	12	.....	1,221 80	1,233 80
25.....	5	.....	156,300	10	.....	2,563 32	2,573 32
Totals.....	116	\$3,000	\$15,716,300	\$232	\$49 20	\$257,747 32	\$258,028 52

Valuations Land and Buildings, by Wards, 1910, Compared with 1909.

WARDS.	1910.			1909.		
	Value Land.	Value Buildings.	Total Valuation.	Value Land.	Value Buildings.	Total Valuation.
1.....	\$6,192,900	\$9,043,600	\$15,236,500	\$6,053,100	\$8,671,800	\$14,724,900
2.....	8,815,500	10,267,500	19,083,000	8,592,200	8,302,900	16,895,100
3.....	6,559,800	4,880,500	11,440,300	6,562,600	4,380,900	10,943,500
4.....	7,230,800	6,568,300	13,799,100	7,255,500	6,540,400	13,795,900
5.....	7,124,700	5,411,100	12,535,800	7,222,800	5,457,100	12,679,900
6.....	129,646,500	44,017,800	173,664,300	127,674,000	43,671,600	171,345,600
7.....	217,755,200	67,821,700	285,576,900	213,117,900	65,128,700	278,246,600
8.....	21,170,300	14,098,100	35,268,400	21,064,600	13,773,900	34,838,500
9.....	11,397,800	13,425,000	24,822,800	11,466,500	13,512,900	24,979,400
10.....	38,773,500	26,550,500	65,324,000	36,931,400	26,008,700	62,940,100
11.....	74,661,800	52,232,100	126,893,900	71,768,700	52,060,300	123,829,000
12.....	9,005,900	12,326,800	21,332,700	9,009,800	12,262,500	21,272,300
13.....	16,889,000	11,451,000	28,340,000	16,189,400	11,072,200	27,261,600
14.....	4,144,800	9,085,000	13,229,800	4,084,700	9,025,700	13,110,400
15.....	3,387,400	5,914,700	9,302,100	3,359,900	5,888,100	9,248,000
16.....	5,512,900	10,275,700	15,788,600	5,469,000	9,933,400	15,402,400
17.....	9,705,400	10,347,300	20,052,700	9,564,700	10,319,700	19,884,400
18.....	7,693,800	8,348,100	16,041,900	7,808,500	8,420,500	16,229,000
19.....	11,399,500	12,265,300	23,664,800	11,937,100	12,003,200	23,940,300
20.....	14,420,400	30,716,700	45,137,100	14,348,700	28,767,300	43,116,000
21.....	9,890,000	17,477,900	27,367,900	9,894,000	17,098,900	26,992,900
22.....	9,015,100	13,273,500	22,288,600	9,040,300	13,092,800	22,133,100
23.....	13,410,400	14,849,600	28,260,000	13,054,900	13,961,200	27,016,100
24.....	12,351,800	19,913,800	32,265,600	12,304,100	19,115,300	31,419,400
25.....	15,951,000	16,321,300	32,272,300	15,618,900	14,738,700	30,357,600
Totals....	\$672,106,200	\$446,882,900	\$1,118,989,100	\$659,393,300	\$433,208,700	\$1,092,602,000

Gain and Loss of Land and Buildings by Wards, 1910=1909.

WARDS.	Land.	Buildings.	Total.
1.....	\$139,800	\$371,800	\$511,600
2.....	223,300	1,964,600	2,187,900
3.....	Loss, 2,800	499,600	496,800
4.....	Loss, 24,700	27,900	3,200
5.....	Loss, 98,100	Loss, 46,000	Loss, 144,100
6.....	1,972,500	346,200	2,318,700
7.....	4,637,300	2,693,000	7,330,300
8.....	105,700	324,200	429,900
9.....	Loss, 68,700	Loss, 87,900	Loss, 156,600
10.....	1,842,100	541,800	2,383,900
11.....	2,893,100	171,800	3,064,900
12.....	Loss, 3,900	64,300	60,400
13.....	699,600	378,800	1,078,400
14.....	60,100	59,300	119,400
15.....	27,500	26,600	54,100
16.....	43,900	342,300	386,200
17.....	140,700	27,600	168,300
18.....	Loss, 114,700	Loss, 72,400	Loss, 187,100
19.....	Loss, 537,600	262,100	Loss, 275,500
20.....	71,700	1,949,400	2,021,100
21.....	Loss, 4,000	379,000	375,000
22.....	Loss, 25,200	180,700	155,500
23.....	355,500	888,400	1,243,900
24.....	47,700	798,500	846,200
25.....	332,100	1,582,600	1,914,700
Totals.....	\$12,712,900	\$13,674,200	\$26,387,100

Valuation Property of the United States of America, 1910.

WARDS.	Land.	Buildings.	Total.
2.....	\$766,000	\$10,356,500	\$11,122, 500
3.....	5,308,000	1,329,200	6,637,200
6.....	5,219,600	2,700,000	7,919,600
7.....	360,100	44,000	404,100
Totals.....	\$11,653,700	\$14,429,700	\$26,083,400

Valuation Property of the Commonwealth of Massachusetts, 1910.

WARDS.	Land.	Buildings.	Total.
1.....	\$3,600	\$95,000	\$98,600
2.....	225,600	145,000	370,600
4.....	39,400	211,000	250,400
5.....	456,800	633,200	1,090,000
6.....	8,000	.....	8,000
8.....	2,799,400	2,869,300	5,668,700
10.....	171,500	170,000	341,500
11.....	1,109,300	181,700	1,291,000
12.....	70,000	200,000	270,000
13.....	4,122,200	36,000	4,158,200
14.....	1,084,500	18,000	1,102,500
19.....	105,100	450,000	555,100
23.....	662,900	767,800	1,430,700
24.....	38,800	3,000	41,800
25.....	966,500	1,055,700	2,022,200
Totals.....	\$11,863,600	\$6,835,700	\$18,699,300

Valuation of City Property, 1910.

WARDS.	Land.	Buildings.	Total.
1.....	\$706,900	\$1,028,700	\$1,735,600
2.....	1,420,400	2,222,400	3,642,800
3.....	308,800	611,000	919,800
4.....	610,800	182,100	792,900
5.....	208,600	161,700	370,300
6.....	11,612,300	4,966,900	16,579,200
7.....	49,109,100	360,700	49,469,800
8.....	2,374,500	1,755,200	4,129,700
9.....	490,100	470,400	960,500
10.....	786,500	1,024,500	1,811,000
11.....	11,148,600	2,507,900	13,656,500
12.....	1,500,100	2,845,900	4,346,000
13.....	189,300	504,200	693,500
14.....	500,800	974,300	1,475,100
15.....	331,300	554,200	885,500
16.....	371,500	512,000	883,500
17.....	531,300	648,600	1,179,900
18.....	591,900	655,600	1,247,500
19.....	659,100	1,395,500	2,054,600
20.....	739,800	2,045,300	2,785,100
21.....	341,500	569,800	911,300
22.....	434,700	810,600	1,245,300
23.....	2,593,700	1,029,700	3,623,400
24.....	1,093,600	1,356,100	2,449,700
25.....	898,800	761,000	1,659,800
Totals.....	\$89,554,000	\$29,954,300	\$119,508,300

Valuation of Church Property, 1910.

WARD.	Land.	Buildings.	Total.
1.....	\$48,600	\$211,500	\$260,100
2.....	53,200	257,500	310,700
3.....	22,400	72,700	95,100
4.....	21,900	53,100	75,000
5.....	93,000	226,800	319,800
6.....	3,117,500	491,400	3,608,900
7.....	3,151,100	550,500	3,701,600
8.....	153,300	104,100	257,400
9.....	303,900	771,300	1,075,200
10.....	713,900	2,232,100	2,946,000
11.....	3,792,000	1,998,400	5,790,400
12.....	401,100	537,000	938,100
13.....	70,100	202,500	272,600
14.....	88,400	280,000	368,400
15.....	74,400	116,200	190,600
16.....	94,200	267,000	361,200
17.....	81,400	162,400	243,800
18.....	206,600	170,500	377,100
19.....	18,300	45,000	63,300
20.....	161,300	390,500	551,800
21.....	228,800	493,000	721,800
22.....	209,000	376,900	585,900
23.....	101,000	376,800	477,800
24.....	134,900	445,400	580,300
25.....	169,400	286,000	455,400
Totals.....	\$13,509,700	\$11,118,600	\$24,628,300

Valuation of Property, Charitable, Literary, Benevolent Institutions, etc., Including Cemeteries.

WARDS.	Value Land.	Value Buildings.	Total Value.
1.....	\$33,600	\$102,000	\$135,600
2.....	450,700	119,400	570,100
3.....	231,500	.....	231,500
4.....	57,000	111,300	168,300
5.....	36,600	92,800	129,400
6.....	1,168,300	691,100	1,859,400
7.....	1,649,000	795,400	2,444,400
8.....	1,415,700	1,285,300	2,701,000
9.....	316,000	319,700	635,700
10.....	1,668,700	1,980,100	3,648,800
11.....	3,647,600	993,300	4,640,900
12.....	717,900	1,359,300	2,077,200
13.....	39,700	50,000	89,700
14.....	63,400	33,600	97,000
15.....	139,000	427,400	566,400
16.....	128,300	76,000	204,300
17.....	135,400	197,700	333,100
18.....	188,600	200,000	388,600
19.....	2,871,900	4,556,000	7,427,900
20.....	234,400	327,000	561,400
21.....	80,400	58,800	139,200
22.....	526,500	627,100	1,153,600
23.....	781,400	506,500	1,287,900
24.....	473,500	161,900	635,400
25.....	416,200	1,004,200	1,420,400
Totals.....	\$17,471,300	\$16,075,900	\$33,547,200

Under section 5, chapter 12, of the Revised laws returns were made by the officers of charitable, literary and scientific institutions, showing:

Receipts	\$10,712,808
Expenditures	9,797,489
Schedule "A," real estate owned and occupied	33,967,303
Schedule "B," real estate owned and not occupied	18,705,145
Schedule "C," personal estate	47,251,221

Table Showing Valuations, Land and Buildings for
Twenty-five Years.

	Value Land.	Value Buildings.	Total Value.
1910.....	\$672,106,200	\$446,882,900	\$1,118,989,100
1909.....	659,393,300	433,208,700	1,092,602,000
1908.....	656,195,600	426,209,700	1,082,405,300
1907.....	652,995,300	417,869,400	1,070,864,700
1906.....	635,449,200	409,443,500	1,044,892,700
1905.....	618,642,250	402,775,450	1,021,417,700
1904.....	607,106,450	399,016,450	1,006,122,900
1903.....	594,599,750	390,960,550	985,560,300
1902.....	573,193,150	384,303,750	957,496,900
1901.....	547,246,600	377,790,900	925,037,500
1900.....	532,933,500	369,557,200	902,490,700
1899.....	507,596,250	359,213,450	866,809,700
1898.....	482,747,000	347,486,900	830,233,900
1897.....	468,406,850	335,453,700	803,860,550
1896.....	447,169,700	323,092,000	770,261,700
1895.....	443,694,900	311,056,150	744,751,050
1894.....	422,132,850	301,611,000	723,743,850
1893.....	417,280,175	290,482,100	707,762,275
1892.....	399,170,175	281,109,700	680,279,875
1891.....	381,299,825	268,938,550	650,238,375
1890.....	365,547,975	254,442,300	619,990,275
1889.....	350,404,975	243,395,000	593,799,975
1888.....	328,465,175	234,548,100	563,013,275
1887.....	322,207,075	224,964,100	547,171,175
1886.....	301,622,275	215,881,000	517,503,275

ABATEMENTS.

The amount of abatements from all the foregoing assessments to January 31, 1911, was:

Polls	\$1,818 00
Real estate	79,862 42
Personal estate	67,407 37
Total	<u>\$149,087 79</u>

The amount of bank tax due the Commonwealth, as certified to the treasurer of the City of Boston November 6, 1910, was amended, on account of claims against the City of Boston, to read as follows:

Original warrant	\$540,640 38
Add for changes	14,964 65
	<u>\$555,605 03</u>
Less 1 per cent for collection	5,556 05
Net amount due Commonwealth	<u>\$550,048 98</u>

AVERAGE OF ASSESSORS' VALUATION FOR THREE YEARS.

In accordance with the requirements of section 5 of chapter 5 of the Revised Ordinances of 1898, as amended 1900, we herewith include a statement of the assessed valuation of the taxable property in the City of Boston for each of the preceding three years, the abatements thereon allowed previous to the thirty-first day of December preceding, and the average of such valuations reduced by such abatements:

Year.	Valuations.	Abatements.
1908	\$1,330,040,237 78	\$11,761,700 00
1909	1,356,766,027 22	10,767,700 00
1910	1,409,479,723 64	7,506,100 00
Total	<u>\$4,096,285,988 64</u>	<u>\$30,035,500 00</u>
Less abatements	30,035,500 00	
	<u>\$4,066,250,488 64</u>	

divided by 3 gives \$1,355,416,829.54—average valuation for three years, less abatements.

AVERAGE VALUATIONS 1902-1911.

Basis Three Years.										
1902	.	.	.	.	.	.	.	.	.	\$1,114,501,306 30
1903	.	.	.	.	.	.	.	.	.	1,148,529,060 88
1904	.	.	.	.	.	.	.	.	.	1,179,268,057 95
1905	.	.	.	.	.	.	.	.	.	1,206,644,267 16
1906	.	.	.	.	.	.	.	.	.	1,229,429,222 11
1907	.	.	.	.	.	.	.	.	.	1,252,810,110 13
1908	.	.	.	.	.	.	.	.	.	1,277,830,274 99
1909	.	.	.	.	.	.	.	.	.	1,300,863,960 58
1910	.	.	.	.	.	.	.	.	.	1,323,892,973 85
1911	.	.	.	.	.	.	.	.	.	1,355,416,829 54

TAXATION OF CORPORATE PROPERTY.

In accordance with the provisions of Acts of 1909, chapter 490, part I., section 93, the assessors in July, 1910, returned to the Tax Commissioner of the Commonwealth the names of 718 Massachusetts corporations located in Boston, "with a statement in detail of the works, structures, real estate and machinery owned by each of said corporations . . . with the value thereof," amounting to—

Real estate	.	.	.	.	.	.	.	.	.	\$165,359,450
Machinery	.	.	.	.	.	.	.	.	.	31,029,400
Total	.	.	.	.	.	.	.	.	.	<u>\$196,388,850</u>

BANKS.

Under the provisions of section 9 of chapter 14 of the Revised Laws, the Board of Assessors assessed the shares of the forty-four national banks of Boston as follows:

	No. of Shares.	Valuation.	Amount of Tax.
Boston	65,365 87	\$12,928,623 64	\$212,029 42
All other cities and towns	180,134 13	32,965,876 36	540,640 38
Totals	<u>245,500 00</u>	<u>\$45,894,500 00</u>	<u>\$752,669 80</u>

Section 15 of said chapter provides that 1 per cent on the amount collected shall be paid "for the expenses of assessing and collecting" that portion of the tax which is not retained by the city or town where the banks are located. The amount of \$5,556.05 can be added to the revenue of the city from this source, as only slight changes are found necessary in the adjustment of the bank taxes with the state authorities. The amount of the bank tax, \$540,640.38, credited to all other cities or towns, has been amended, and appears under "Abatements."

SPECIAL ASSESSMENTS.

Street and Sewer Assessments.

Under the operation of the existing laws the following amounts were certified to the assessors by the City Collector as remaining unpaid one year after the date of assessment:

Assessments under chapter 521, Acts 1902, for "Laying Out and Construction of Highways and Sewerage Works Act," for street construction, which were divided into ten equal parts, with interest at 4 per cent, said interest being figured thirty days from date of assessment	\$18,877 94
Assessments under chapter 450, Acts 1899, for "Laying Out and Construction of Highways and Sewerage Works Act," for sewers, which were divided into ten parts, each part being 9 per cent of total, with interest at 5 per cent, said interest being figured thirty days from date of assessment	32,813 50
Total	<u>\$51,691 44</u>

The several assessments were duly apportioned and bills issued for a sum equal to the required per cent and interest of each assessment, as a tax on the estates which were liable.

Sewer Assessments, as Apportioned, 1910.

Appor- tionment Number.	Year of Certification of Assessment by Collector.	Per cent and Amount of Apportionment.	Rate and Amount of Interest.	Total Amount.	Acts under which Assessments were Levied.
10	1901	9 \$5,990 59	5 \$3,334 82	\$9,325 41	Chapter 323, Acts of 1891.
9	1902	9 5,414 98	5 3,011 51	8,426 49	Chapter 323, Acts of 1891.
8	1903	9 2,843 32	5 1,579 65	4,422 97	Chapter 323, Acts of 1891.
7	1904	9 3,435 06	5 1,908 54	5,343 60	Chapter 323, Acts of 1891.
6	1905	9 5,039 45	5 2,799 51	7,838 96	Chapter 323, Acts of 1891.
5	1906	9 3,516 36	5 1,953 42	5,469 78	Chapter 323, Acts of 1891.
4	1907	9 3,003 65	5 1,668 65	4,672 30	Chapter 323, Acts of 1891.
3	1908	9 2,240 83	5 1,244 81	3,485 64	Chapter 323, Acts of 1891.
2	1909	9 5,668 73	5 3,149 32	8,818 05	Chapter 323, Acts of 1891.
1	1910	9 2,714 07	5 2,282 53	4,996 60	Chapter 323, Acts of 1891.
Totals....	.....	\$39,867 04	\$22,932 76	\$62,799 80	

Street Construction Assessments, as Apportioned, 1910.

Appor- tionment Number.	Year of Certification of Assessment by Collector.	Per cent and Amount of Apportionment.		Rate and Amount of Interest.		Total Amount.	Acts under which Assessments were Levied.
10	1901	9	\$1,317 02	5	\$727 05	\$2,044 07	Chapter 323, Acts of 1891.
9	1902	9	1,015 74	5	563 92	1,579 66	Chapter 323, Acts of 1891.
8	1903	9	1,181 74	5	656 59	1,838 33	Chapter 323, Acts of 1891.
7	1904	9	23,020 61	5	15,293 15	38,313 76	Chapter 323, Acts of 1891.
6	1905	9	770 98	5	428 25	1,199 23	Chapter 323, Acts of 1891.
5	1906	9	4,165 62	5	2,314 40	6,480 02	Chapter 323, Acts of 1891.
4	1906	10	1,943 85	4	466 43	2,410 28	Chapter 521, Acts of 1902.
4	1907	9	3,347 67	5	1,859 91	5,207 58	Chapter 323, Acts of 1891.
3	1907	10	1,036 82	4	290 31	1,327 13	Chapter 521, Acts of 1902.
3	1908	10	28,053 07	4	8,976 88	37,029 95	Chapter 521, Acts of 1902.
2	1909	10	7,876 72	4	2,835 39	10,712 11	Chapter 521, Acts of 1902.
1	1910	10	1,887 69	4	721 52	2,609 21	Chapter 521, Acts of 1902.
Totals.....	.....	...	\$75,617 53	...	\$35,133 80	\$110,751 33	

GYPSY MOTHS.

Under the provisions of chapter 381, Acts of 1905, amended by chapter 268, Acts of 1906, and chapter 521, Acts of 1907, the Board of Assessors was notified by the Superintendent of Public Grounds of the amount of assessments due for the suppression of gypsy and brown-tail moths.

The Board of Assessors duly assessed the sum of \$11,522.87, issued bills for the same, and sent a warrant to the collector.

STREET RAILWAY ASSESSMENTS.

Under chapter 578 of Acts of 1898 there is paid to the City of Boston by

Boston & Northern Street Railway Company	\$762 00
Old Colony Street Railway Company	309 88
Union Freight Railway Company	3,307 65
Total	<u>\$4,379 53</u>

The Boston Elevated Railway, and all railways now owned or operated by it, are, for twenty-five years from

June 10, 1897, exempt from the action of this statute, but said railways pay, under chapter 500 of the Acts of 1897, a very similar tax to the Commonwealth, which tax is distributed by the Treasurer of the Commonwealth among the cities and towns in which said railroads operate. Boston's proportion of this tax is \$78,279.02.

There was also credited to the City of Boston by the Treasurer of the Commonwealth the sum of \$424,667.72, being the city's share of franchise tax on street railways under chapter 14 of the Revised Laws.

RECEIPTS AND EXPENDITURES.

The appropriation was	\$174,000 00	
The expenditures for the financial year for salaries, compensation of assistant assessors, clerk hire, books, stationery and incidentals are as follows:		
Principal assessors	\$29,828 41	
First assistant assessors	45,775 00	
Second assistant assessors	9,200 00	
Clerks (office and street)	82,206 83	
Printing, stationery, books, maps, directories, stamps, telephones, etc.	6,985 49	
	<hr/>	173,995 73
<i>Balance</i>		<hr/> <u>\$4 27</u>

Respectfully submitted,

JOHN J. MURPHY, *Chairman*,
 CHARLES E. FOLSOM, *Secretary*,
 EDWARD B. DAILY,
 FREDERICK H. TEMPLE,
 FRED E. BOLTON,
 EDWARD G. RICHARDSON,
 PHILIP O'BRIEN,
Assessors of the City of Boston.

APPENDIX.

ASSESSMENT DISTRICTS FOR THE ASSESSMENT OF APRIL 1, 1910.

District 1.— That part of Ward 1 lying northerly, easterly and northwesterly of a line beginning at the boundary line between Wards 1 and 2 at the intersection of Harbor Commissioners' line; thence by said ward boundary line to the center line of Border street; thence by the center line of Border street to center line of Central square; thence by center line of Central square to the center line of Bennington street; thence by center line of Bennington street to center line of Chelsea street; thence by center line of said Chelsea street to the boundary line between Boston and Chelsea.

District 2.— That part of Ward 1 lying easterly, southeasterly, northerly and northeasterly of a line beginning at the intersection of Marion and Bennington streets; thence by center line of said Bennington street to the center line of Chelsea street; thence by center line of said Chelsea street to the boundary line between Boston and Chelsea.

District 3.— The whole of Ward 2.

District 4.— The whole of Ward 3.

District 5.— The whole of Ward 4.

District 6.— The whole of Ward 5.

District 7.— That part of Ward 6 lying northerly of a line beginning at the junction of Traverse and Beverly streets; thence by the center lines of Beverly, Cooper, Salem, Parmenter, Hanover and Richmond streets, Atlantic and Eastern avenues to the Harbor Commissioners' line.

District 8.— That part of Ward 6 lying southerly and easterly of a line beginning at the junction of School and Washington streets; thence through the center lines of Washington, Hanover and Richmond streets, Atlantic and Eastern avenues to the Harbor Commissioners' line.

District 9.— That part of Ward 6 lying southerly and westerly of a line beginning at the junction of Traverse and Beverly streets; thence by the center lines of Beverly, Cooper, Salem, Parmenter, Hanover and Washington streets to the boundary line of Ward 7.

District 10.—That part of Ward 7 lying northerly and easterly of a line beginning at Broadway Bridge; thence by the center lines of Broadway extension, Albany, Kneeland, Atlantic avenue, Beach, Kingston, Summer and Otis streets, Winthrop square and Devonshire street to the boundary line of Ward 6.

District 11.—That part of Ward 7 lying northerly and westerly of a line beginning at the junction of Pleasant and Eliot streets; thence by the center lines of Eliot, Kneeland, Harrison avenue, Beach, Kingston and Otis streets, Winthrop square and Devonshire street to the boundary line of Ward 6.

District 12.—That part of Ward 7 lying southerly of a line beginning at the junction of Pleasant street and Eliot street; thence by the center lines of Eliot, Kneeland, Harrison avenue, Beach, Atlantic avenue and Kneeland streets to Albany street; thence by the center line of Albany street to the boundary line of Ward 9.

District 13.—That part of Ward 8 lying northerly and easterly of a line beginning at Craigie's Bridge; thence by the center lines of Leverett, Green, Chambers and Cambridge streets to the boundary line of Ward 6.

District 14.—That part of Ward 8 lying southerly and westerly of a line beginning at Craigie's Bridge; thence by the center lines of Leverett, Green, Chambers and Cambridge streets to the boundary line of Ward 6.

District 15.—That part of Ward 9 lying northeasterly of a line beginning at the intersection of Tremont and Dwight streets; thence by the center lines of Dwight, Groton, Washington, Dover, Fay, Harrison avenue, Bristol and Albany streets to the boundary line of Ward 12.

District 16.—That part of Ward 9 lying southwesterly of a line beginning at the intersection of Tremont and Dwight streets; thence by the center lines of Dwight, Groton, Washington, Dover, Fay, Harrison avenue, Bristol and Albany streets to the boundary line of Ward 12.

District 17.—That part of Ward 10 lying southerly and easterly of the center line of location of the Providence Division of the New York, New Haven & Hartford Railroad and the location extended to Stanhope street; thence by the center line of Stanhope street and the center line of Berkeley street to the boundary line of Ward 11.

District 18.—That part of Ward 10 lying northerly and westerly of the center line of location of the Providence Division

of the New York, New Haven & Hartford Railroad and the location extended to Stanhope street; thence by the center line of Stanhope street and the center line of Berkeley street to the boundary line of Ward 11.

District 19.— That part of Ward 11 lying easterly of a line beginning at the Charles river; thence by the center line of Clarendon street to the boundary line of Ward 10.

District 20.— That part of Ward 11 lying westerly of a line beginning at the Charles river; thence by the center line of Clarendon street to the boundary line of Ward 10.

District 21.— The whole of Ward 12.

District 22.— That part of Ward 13 lying southerly and westerly of a line beginning at the intersection of Fort Point channel and Dorchester avenue; thence by the center lines of Dorchester avenue, West First, C, West Seventh and D streets to the boundary line of Ward 15.

District 23.— That part of Ward 13 lying northerly and easterly of a line beginning at the intersection of Fort Point channel and Dorchester avenue; thence by the center lines of Dorchester avenue, West First, C, West Seventh and D streets to the boundary line of Ward 15.

District 24.— The whole of Ward 14.

District 25.— The whole of Ward 15.

District 26.— That part of Ward 16 lying northerly and easterly of the center lines of Norfolk avenue and Cottage street.

District 27.— That part of Ward 16 lying southerly and westerly of the center lines of Norfolk avenue and Cottage street.

District 28.— The whole of Ward 17.

District 29.— The whole of Ward 18.

District 30.— That part of Ward 19 lying northerly and westerly of a line beginning at the boundary line between Boston and Brookline; thence by the center lines of Huntington avenue, Tremont street and the center line of the location of the Providence Division of the New York, New Haven & Hartford Railroad to Prentiss street.

District 31.— That part of Ward 19 lying southerly and easterly of a line beginning at the boundary line between Boston and Brookline; thence by the center lines of Huntington avenue and Tremont street and the center line of the location of the Providence Division of the New York, New Haven & Hartford Railroad to Prentiss street.

District 32.— That part of Ward 20 lying northerly and northeasterly of a line beginning at the boundary line of Ward 16 at its junction of the Midland Division of the New York, New Haven & Hartford Railroad and Quincy street; thence by the center line of said Quincy street to Eaton square; thence to Adams street and by the center line of Adams street to Dorchester avenue at the boundary line of Ward 24.

District 33.— That part of Ward 20 lying within the following described lines: Beginning at the boundary line of Ward 16 at the junction of Quincy street and the Midland Division of the New York, New Haven & Hartford Railroad; thence by the center line of said railroad and the center lines of Washington and Centre streets, Centre avenue and Dorchester avenue and Adams street to Eaton square; thence to Quincy street and by the center line of said Quincy street to the point of beginning.

District 34.— That part of Ward 20 lying westerly and southerly of the line beginning at the boundary line of Ward 16 at the junction of Quincy street and the Midland Division of the New York, New Haven & Hartford Railroad; thence by the center line of said railroad to Washington street; thence by the center line of Washington street to the boundary line of Ward 24.

District 35.— That part of Ward 21 lying northerly of a line beginning at the junction of Washington and Valentine streets; thence by the center lines of Washington, Dale, Walnut and Humboldt avenue, Munroe, Warren and Savin streets to the boundary line of Ward 16.

District 36.— That part of Ward 21 lying southerly of a line beginning at the junction of Washington and Valentine streets; thence through Washington, Dale, Walnut and Humboldt avenues, Munroe, Warren and Savin streets to the boundary line of Ward 16.

District 37.— That part of Ward 22 lying northerly and easterly of a line beginning at the junction of Day street and Grotto Glen; thence by the center lines of Day and Centre streets and the center line of location of the Providence Division of the New York, New Haven & Hartford Railroad to Green street, the boundary line of Ward 23.

District 38.— That part of Ward 22 lying southerly and westerly of a line beginning at the junction of Day street and Grotto Glen; thence by the center lines of Day and Centre streets and the center line of location of the Providence Division of the New York, New Haven & Hartford Railroad to Green street, the boundary line of Ward 23.

District 39.— That part of Ward 23 lying northerly and easterly of a line beginning at the boundary line between Boston and Newton; thence by the center lines of Baker, Gardner and Spring streets, the center line of location of the West Roxbury Branch, Providence Division of the New York, New Haven & Hartford Railroad, and the center line of location of the Providence Division of the New York, New Haven & Hartford Railroad to Green street.

District 40.— That part of Ward 23 lying southerly and easterly of a line beginning at the boundary line between Boston and Hyde Park; thence by the center lines of Metropolitan avenue, Kittredge and Norfolk streets and Dudley avenue, and the center line of location of the West Roxbury Branch, Providence Division of the New York, New Haven & Hartford Railroad, and the center line of location of the Providence Division of the New York, New Haven & Hartford Railroad to Green street.

District 41.— That part of Ward 23 lying southerly and westerly of a line beginning at the boundary line between Newton and Boston; thence by the center lines of Baker, Gardner and Spring streets, the center line of location of the West Roxbury Branch, Providence Division of the New York, New Haven & Hartford Railroad, the center lines of Dudley avenue, Norfolk and Kittredge streets and Metropolitan avenue to the boundary line of Hyde Park.

District 42.— That part of Ward 24 lying northerly and easterly of a line beginning at the junction of Dorchester avenue and Greenwich street; thence by the center lines of Dorchester avenue, Ashmont, Carruth, New Minot, Adams and Granite streets to the ward line in Neponset river, the boundary line of Milton.

District 43.— That part of Ward 24 lying within the following described lines: Beginning at the boundary line between Boston and Milton; thence by the center lines of Washington, Morton, Corbet, Norfolk and Centre streets, Centre and Dorchester avenues, Ashmont, Carruth, New Minot, Adams and Granite streets to the boundary line between Boston and Milton.

District 44.—That part of Ward 24 lying southerly and westerly of a line beginning at the junction of Talbot avenue and Norfolk street; thence by the center lines of Norfolk, Corbet, Morton and Washington streets to the boundary line between Boston and Milton.

District 45.—That part of Ward 25 lying northerly and easterly of a line beginning at the boundary line between Boston and Watertown; thence by the center lines of North Beacon, Parsons, Washington and Cambridge streets to Charles river, the boundary line between Boston and Cambridge.

District 46.—That part of Ward 25 lying southerly and westerly of a line beginning at the boundary line between Cambridge and Boston; thence by the center lines of Cambridge, Washington, Parsons and North Beacon streets to Charles river, the boundary line between Boston and Watertown.

First and Second Assistant Assessors for the Year 1910. First Assistant Assessors Appointed for a Term of Three Years, from May 1, 1908. Second Assistant Assessors Appointed for One Year, from April 1, 1910.

District.	Ward.	Part.	First Assistant Assessors.	Second Assistant Assessors.
1	1	1	Charles A. Tilden.	Loyal L. Jenkins.
2	1	2	John H. Hout.	George E. Leet.
3	2	....	Thomas O. McEnaney.	Thomas Boyd.
4	3	....	Benjamin F. Bowditch.	Edward F. White.
5	4	....	Philip O'Brien.	Lucian J. Priest.
6	5	....	Warren B. Hadley.	James J. Crowley.
7	6	1	Harry C. Byrne.	Saverio R. Romano.
8	6	2	Edwin R. Spinney.	John A. Badaracco.
9	6	3	Matthew Binney, Jr.	James McNulty.
10	7	1	Nathan P. Ryder	Daniel J. Falvey.
11	7	2	Alexander P. Brown.	William J. Keenan.
12	7	3	Henry J. Ireland.	William H. Coblentz.
13	8	1	Thomas H. Bond.	Jacob Rosenberg.
14	8	2	William H. Cuddy.	Michael J. Toumey.
15	9	1	James F. Morgan.	Charles S. Stone.
16	9	2	Terence F. Feeley.	George F. Talham.
17	10	1	Charles J. Dowd	William A. Brade.
18	10	2	James H. Phelan.	Edward Leinmann.
19	11	1	James I. Moore.	Frederick S. Smith.
20	11	2	William H. Allen.	Jerome J. Crowley.
21	12	....	Timothy W. Murphy.	A. Alford Wilton.
22	13	1	John H. Giblin.	Charles H. Turner.
23	13	2	Arthur W. Smith.	Joseph F. Ripp.
24	14	....	John C. Cook.	Cornelius J. Fitzgerald.
25	15	....	John Marno.	Cornelius N. Liston.
26	16	1	Joseph T. Preston.	John S. McDonough.
27	16	2	Frederick L. McGowan.	Jacob Cohen.
28	17	....	William A. Creney.	James H. Mugridge.
29	18	....	Joseph T. Lyons.	Robert C. Bradbury.
30	19	1	James P. Fox.	John F. Kinney.
31	19	2	Joseph D. Dillworth.	Joseph Esselen.
32	20	1	A. Glendon Dyar.	John J. Driscoll.
33	20	2	Daniel A. Downey.	George O. Wood.
34	20	3	Fred W. Burleigh.	William A. Donovan.
35	21	1	Augustus D. McLennan.	Louis Burkhardt.
36	21	2	G. Fred Pierce.	Frank J. Riley.
37	22	1	John E. Heslan.	Walter E. Merriam.
38	22	2	Frank S. Pratt.	William F. Prindeville.
39	23	1	Warren F. Freeman.	James F. Dowling.
40	23	2	Frederick F. O'Doherty.	George Uriot.
41	23	3	Michael F. Dolan.	Clinton P. Duryea.
42	24	1	David W. Creed.	Ward A. Marsh.
43	24	2	Timothy J. Murphy.	Albert W. Huebener.
44	24	3	William N. Goodwin.	William B. Curran.
45	25	1	William M. Farrington.	Patrick F. Carley.
46	25	2	George W. Warren.	Hammond B. Hazelwood.

Assessed Polls by Precincts, 1910.

WARDS.	PRECINCTS.															Totals.	WARDS.
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.		
1.....	629	587	886	876	967	1,187	1,149	1,205	829	.....	.....	.....	.....	.....	.....	8,315	1.....
2.....	839	676	778	748	669	688	1,279	1,018	.....	.....	.....	.....	.....	.....	.....	6,695	2.....
3.....	661	730	682	789	819	586	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,267	3.....
4.....	628	720	874	673	648	673	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,216	4.....
5.....	739	809	691	459	768	679	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,145	5.....
6.....	1,273	1,518	1,419	1,511	1,758	754	1,599	1,077	.....	.....	.....	.....	.....	.....	.....	10,909	6.....
7.....	412	910	1,247	1,095	1,005	898	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,567	7.....
8.....	1,388	2,138	1,438	1,568	1,524	1,592	.....	.....	.....	.....	.....	.....	.....	.....	.....	9,648	8.....
9.....	1,645	1,495	1,439	1,163	1,304	1,002	684	.....	.....	.....	.....	.....	.....	.....	.....	8,732	9.....
10.....	776	765	937	836	725	1,121	1,424	1,451	1,124	.....	.....	.....	.....	.....	.....	9,159	10.....
11.....	993	1,130	1,070	702	415	300	528	487	1,083	.....	.....	.....	.....	.....	.....	6,708	11.....
12.....	1,508	1,035	824	1,320	1,036	1,292	1,325	.....	.....	.....	.....	.....	.....	.....	.....	8,340	12.....
13.....	902	783	863	827	927	790	822	782	.....	.....	.....	.....	.....	.....	.....	6,696	13.....
14.....	1,018	820	553	733	949	743	850	988	.....	.....	.....	.....	.....	.....	.....	6,654	14.....
15.....	558	863	813	622	696	713	984	726	.....	.....	.....	.....	.....	.....	.....	5,975	15.....
16.....	656	1,081	1,338	1,108	1,017	903	1,249	.....	.....	.....	.....	.....	.....	.....	.....	7,352	16.....
17.....	795	630	688	969	645	599	788	1,228	786	.....	.....	.....	.....	.....	.....	7,128	17.....
18.....	984	1,088	1,125	1,357	949	1,204	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,707	18.....
19.....	1,223	728	940	896	739	916	902	1,066	1,022	.....	.....	.....	.....	.....	.....	8,432	19.....
20.....	995	1,019	1,080	1,190	1,056	1,422	989	1,041	922	999	1,024	943	930	1,249	1,004	15,863	20.....
21.....	891	709	742	734	866	711	850	749	669	645	669	529	.....	.....	.....	8,764	21.....
22.....	1,241	1,220	824	1,293	1,228	847	853	1,097	.....	.....	.....	.....	.....	.....	.....	8,603	22.....
23.....	552	987	785	1,181	1,301	1,284	903	864	579	.....	.....	.....	.....	.....	.....	8,436	23.....
24.....	758	813	867	761	787	681	825	1,239	1,217	964	773	983	.....	.....	.....	10,668	24.....
25.....	1,346	1,057	983	1,150	850	1,550	934	.....	.....	.....	.....	.....	.....	.....	.....	7,870	25.....
Totals...	23,410	24,311	23,886	24,561	23,648	23,135	18,937	15,018	8,231	2,608	2,466	2,455	930	1,249	1,004	195,849	.... Totals.

TABLE A.

WARDS.	Residents on Property. Individuals.	Non- residents on Property. Individuals.	Resident Firms, Trustees, all others on Property.	Nonresident Firms, Trustees, all others on Property.	Total Number Persons Assessed on Property.
1.....	1,939	265	482	40	2,726
2.....	1,190	56	543	2	1,791
3.....	706	134	174	31	1,045
4.....	712	217	214	79	1,222
5.....	543	113	268	40	964
6.....	1,260	92	2,630	196	4,178
7.....	436	650	2,387	121	3,594
8.....	1,019	65	403	15	1,502
9.....	874	82	369	17	1,342
10.....	1,234	248	451	50	1,983
11.....	4,538	682	573	297	6,090
12.....	1,066	222	282	56	1,626
13.....	810	71	350	60	1,291
14.....	1,191	58	447	10	1,706
15.....	1,152	86	351	23	1,612
16.....	1,716	97	491	7	2,311
17.....	1,025	118	408	18	1,569
18.....	748	106	266	10	1,130
19.....	1,334	140	443	13	1,930
20.....	5,493	291	929	38	6,681
21.....	2,580	152	650	32	3,414
22.....	2,068	183	489	10	2,750
23.....	3,922	901	534	89	5,546
24.....	4,087	829	336	53	5,275
25.....	2,517	198	549	9	3,273
Totals.....	44,160	6,056	15,019	1,316	66,551

TABLE AA.

WARDS.	Number of Items, Real Estate.	Number of Items, Vacant Land.	Number of Items, Personal Estate.	Total Items.
1.....	5,092	1,846	364	5,456
2.....	2,348	157	232	2,580
3.....	1,508	29	173	1,681
4.....	1,920	103	214	2,134
5.....	1,235	48	278	1,513
6.....	2,670	22	2,637	5,307
7.....	2,663	27	2,818	5,481
8.....	1,846	30	751	2,597
9.....	2,133	60	506	2,639
10.....	2,672	259	877	3,549
11.....	4,136	835	3,432	7,568
12.....	2,302	31	440	2,742
13.....	2,415	176	296	2,711
14.....	2,688	189	263	2,951
15.....	2,638	227	263	2,901
16.....	3,253	685	495	3,748
17.....	2,801	291	304	3,105
18.....	2,250	159	176	2,426
19.....	3,271	899	352	3,623
20.....	8,485	1,845	1,754	10,239
21.....	3,791	386	1,071	4,862
22.....	3,698	718	808	4,506
23.....	11,894	7,074	984	12,878
24.....	10,026	4,876	964	10,990
25.....	5,691	2,653	977	6,668
Totals.....	93,426	23,625	21,429	114,855

Amount and Percentage Gain or Loss, Real Estate,

YEAR.	VALUATION AND RATE.				REAL ESTATE.			
	Real Estate.	Personal Estate.	Total Valuation.	Rate Tax per 1,000.	Increase.	Per cent Increase.	Decrease.	Per cent Decrease.
1890.....	\$619,990,275	\$202,051,525	\$822,041,800	\$13 30	\$26,190,300	4.41	.....	....
1891.....	650,238,375	204,831,040	855,069,415	12 60	30,248,100	4.87	.....	....
1892.....	680,279,875	213,695,829	893,975,704	12 90	30,041,500	4.62	.....	....
1893.....	707,762,275	216,331,476	924,093,751	12 80	27,482,400	4.03	.....	....
1894.....	723,743,850	204,365,192	928,109,042	12 80	15,981,575	2.25	.....	....
1895.....	744,751,050	206,616,878	951,367,928	12 80	21,007,200	2.90	.....	....
1896.....	770,261,700	211,008,214	981,269,914	12 90	25,510,650	3.42	.....	....
1897.....	803,860,550	208,721,659	1,012,582,209	13 00	33,598,850	4.36	.....	....
1898.....	830,233,900	205,865,518	1,036,099,418	13 60	26,373,350	3.28	.....	....
1899.....	866,809,700	222,926,552	1,089,736,252	13 10	36,575,800	4.40	.....	....
1900.....	902,490,700	226,685,132	1,129,175,832	14 70	35,681,000	4.11	.....	..
1901.....	925,037,500	227,468,334	1,152,505,834	14 90	22,546,800	2.49	.....	....
1902.....	957,496,900	233,777,716	1,191,274,616	14 80	32,459,400	3.50	.....	....
1903.....	985,560,300	234,897,023	1,220,457,323	14 80	28,063,400	2.93	.....	....
1904.....	1,006,122,900	230,830,662	1,236,953,562	15 20	20,562,600	2.08	.....	....
1905.....	1,021,431,200	238,314,482	1,259,745,682	16 00	15,308,300	1.52	.....	....
1906.....	1,044,892,700	244,813,187	1,289,705,887	15 90	23,461,500	2.29	.....	....
1907.....	1,070,864,700	242,606,856	1,313,471,556	15 90	25,972,000	2.48	.....	....
1908.....	1,082,405,300	245,257,037	1,327,662,337	16 50	11,540,600	1.07	.....	....
1909.....	1,092,602,000	255,346,227	1,347,948,227	16 50	10,196,700	.94	.....	....
1910.....	1,118,989,100	274,771,323	1,393,760,423	16 40	.....	2.41	.....	....

Personal Estate and Total, by Years, 1890=1910.

PERSONAL ESTATE.				TOTAL.				
Increase.	Per cent Increase.	Decrease.	Per cent Decrease.	Increase.	Per cent Increase.	Decrease.	Per cent Decrease.	YEAR.
\$417,756	.20	.....	.....	\$26,608,056	3.34	.....	.....	....1890
2,779,515	1.37	.....	.....	33,027,615	4.01	.....	.....	....1891
8,864,789	4.32	.....	.....	38,906,289	4.55	.....	.....	....1892
2,635,645	1.23	.....	.....	30,118,047	3.36	.....	.....	....1893
.....	.....	\$11,966,284	5.53	4,015,291	.43	.....	.....	....1894
2,251,686	1.10	.....	.....	23,258,886	2.50	.....	.....	....1895
4,391,336	2.21	.....	.....	29,901,986	3.14	.....	.....	....1896
.....	.....	2,286,555	1.08	31,312,295	3.19	.....	.....	....1897
.....	.....	2,856,141	1.36	23,517,209	2.32	.....	.....	....1898
17,061,034	8.28	.....	.....	53,636,834	5.17	.....	.....	....1899
3,758,580	1.68	.....	.....	39,439,580	3.61	.....	.....	....1900
783,202	.34	.....	.....	23,330,002	2.06	.....	.....	....1901
6,309,382	2.77	.....	.....	38,768,782	3.36	.....	.....	....1902
1,119,307	.47	.....	.....	29,182,707	2.44	.....	.....	....1903
.....	.....	4,066,361	1.73	16,496,239	1.35	.....	.....	....1904
7,483,820	3.19	.....	.....	22,792,120	1.84	.....	.....	....1905
6,498,705	2.72	.....	.....	29,960,205	2.37	.....	.....	....1906
.....	.....	2,206,331	.90	23,765,669	1.84	.....	.....	....1907
2,650,181	1.09	.....	.....	14,190,781	1.08	.....	.....	....1908
10,089,190	4.11	.....	.....	20,285,890	1.52	.....	.....	....1909
19,425,096	7.60	.....	.....	45,812,196	3.39	.....	.....	....1910

TABLE C.

WARDS.	Total Bills.	Property Bills.	Total Polls.	Single Poll Bills.	Poll Tax Payers Owning Property.
1.....	10,538	3,184	8,315	7,354	961
2.....	8,213	1,917	6,695	6,296	399
3.....	5,174	1,205	4,267	3,969	298
4.....	5,360	1,449	4,216	3,911	305
5.....	4,942	1,067	4,145	3,875	270
6.....	14,459	3,817	10,909	10,642	267
7.....	9,546	4,130	5,567	5,416	151
8.....	11,767	2,598	9,648	9,169	479
9.....	10,299	1,937	8,732	8,362	370
10.....	11,012	2,426	9,159	8,586	573
11.....	10,583	5,677	6,708	4,906	1,802
12.....	10,029	2,088	8,340	7,941	399
13.....	8,104	1,765	6,696	6,339	357
14.....	8,165	2,066	6,654	6,099	555
15.....	7,508	2,100	5,975	5,408	567
16.....	9,262	2,706	7,352	6,556	796
17.....	8,729	2,032	7,128	6,697	431
18.....	8,011	1,563	6,707	6,448	259
19.....	10,170	2,407	8,432	7,763	669
20.....	20,680	7,269	15,863	13,411	2,452
21.....	11,162	3,791	8,764	7,371	1,393
22.....	10,595	3,132	8,603	7,463	1,140
23.....	13,330	6,877	8,436	6,453	1,983
24.....	15,427	6,366	10,668	9,061	1,607
25.....	10,446	3,656	7,870	6,790	1,080
Totals.....	253,511	77,225	195,849	176,286	19,563

TABLE D.

Valuation of Real Estate and Machinery Assessed to Massachusetts Corporations, 1882 to 1910, Inclusive.

			Real Estate.	Machinery.	Total.
In 1882, 175 corporations were assessed as follows,			\$45,754,600	\$3,275,300	\$49,029,900
1883, 198	"	"	46,727,300	4,421,100	51,148,400
1884, 215	"	"	47,866,200	4,795,900	52,662,100
1885, 228	"	"	48,556,800	5,249,000	53,805,800
1886, 226	"	"	50,003,400	5,505,300	55,508,700
1887, 225	"	"	52,633,600	5,254,000	57,887,600
1888, 228	"	"	53,358,300	5,941,900	59,300,200
1889, 225	"	"	59,538,900	5,860,100	65,399,000
1890, 235	"	"	64,358,300	6,128,200	70,486,500
1891, 235	"	"	69,634,000	5,864,800	75,498,800
1892, 236	"	"	71,906,800	6,421,100	78,327,900
1893, 251	"	"	74,882,200	7,259,100	82,141,300
1894, 269	"	"	80,571,000	8,101,500	88,672,500
1895, 279	"	"	82,453,650	9,017,000	91,470,650
1896, 287	"	"	83,740,200	11,514,200	95,254,400
1897, 279	"	"	85,338,350	12,344,600	97,682,950
1898, 298	"	"	98,996,500	12,489,000	111,485,500
1899, 310	"	"	110,661,487	13,089,300	123,750,787
1900, 325	"	"	115,615,125	16,768,600	132,383,725
1901, 345	"	"	120,739,125	17,440,300	138,179,425
1902, 343	"	"	128,515,575	19,674,700	148,190,275
1903, 347	"	"	135,989,441	20,725,100	156,714,541
1904, 385	"	"	141,342,771	21,540,500	162,883,271
1905, 447	"	"	144,462,210	24,202,200	168,664,410
1906, 511	"	"	150,675,687	25,322,300	175,997,987
1907, 585	"	"	158,755,787	26,623,900	185,379,687
1908, 629	"	"	162,213,900	28,407,100	190,621,000
1909, 710	"	"	165,790,100	29,433,400	195,223,500
1910, 718	"	"	165,359,450	31,029,400	196,388,850

TABLE E.

Statement Showing the Assessors' Valuation of the Real and Personal Property in the City of Boston, for Thirty-seven Years, 1873 to 1910, Inclusive. Also the Amount and Rate per cent of Increase and Decrease in each Period of Ten Years.

YEARS.	Valuation First Term.	Valuation Second Term.	Amount of Increase in the Ten Years.	Amount of Decrease in the Ten Years.	Rate per cent Increase or Decrease in Ten Years.
1873 and 1883.....	\$693,831,400	\$682,432,671	.....	\$11,398,729	1.64
1874 and 1884.....	798,755,050	682,656,657	.....	116,098,393	14.53
1875 and 1885.....	793,961,895	685,579,072	.....	108,382,823	13.62
1876 and 1886.....	748,996,210	710,621,360	.....	38,374,850	5.12
1877 and 1887.....	686,840,586	747,642,517	\$60,801,931	.....	8.85
1878 and 1888.....	630,446,866	764,452,548	134,005,682	.....	21.25
1879 and 1889.....	613,322,691	795,433,744	182,111,053	.....	29.69
1880 and 1890.....	639,462,495	822,041,800	182,579,305	.....	28.55
1881 and 1891.....	665,554,597	855,069,415	189,514,818	.....	28.47
1882 and 1892.....	672,497,962	893,975,704	221,477,742	.....	32.93
1883 and 1893.....	682,432,671	924,093,751	241,661,080	.....	35.41
1884 and 1894.....	682,656,657	928,109,042	245,452,447	.....	35.95
1885 and 1895.....	685,579,072	951,367,928	265,788,856	.....	38.76
1886 and 1896.....	710,621,335	981,269,914	270,648,579	.....	38.08
1887 and 1897.....	747,642,517	1,012,582,209	264,939,692	.....	35.44
1888 and 1898.....	764,452,548	1,036,099,418	271,646,870	.....	35.53
1889 and 1899.....	795,433,744	1,089,736,252	294,302,508	.....	37.00
1890 and 1900.....	822,041,800	1,129,175,832	307,134,032	.....	37.36
1891 and 1901.....	855,069,415	1,152,505,834	297,436,419	.....	34.78
1892 and 1902.....	893,975,704	1,191,274,616	297,298,912	.....	33.25
1893 and 1903.....	924,093,751	1,220,457,323	296,363,572	.....	32.07
1894 and 1904.....	928,109,042	1,236,953,562	308,844,520	.....	33.27
1895 and 1905.....	951,367,928	1,259,745,681	308,377,753	.....	32.41
1896 and 1906.....	981,269,914	1,289,705,887	308,435,973	.....	31.43
1897 and 1907.....	1,012,582,209	1,313,471,556	300,889,347	.....	29.71
1898 and 1908.....	1,036,099,418	1,327,662,337	291,562,919	.....	28.14
1899 and 1909.....	1,089,736,252	1,347,948,227	258,211,975	.....	23.69
1900 and 1910.....	1,129,175,832	1,393,760,423	264,584,591	.....	23.43

TABLE F.

Amount and Rate of Taxation for Twenty-two Years.

The several amounts are those of the warrants of state, county and city authorities to the assessors. For detail, see pages 1, 2 and 3.

The warrant to the collector determines the rate of taxation, for amount of which see pages 1, 2 and 3.

YEAR.	State Tax.	County Tax.	City Tax.	Total Tax.	Rate per \$1,000.			Total.
					State.	County.	City.	
1889.....	\$759,518 00	\$738,191 00	\$8,578,960 00	\$10,076 669 00	\$0 83	\$0 80	\$11 27	\$12 90
1890.....	673,824 00	799,294 00	9,220,280 00	10,693 398 00	0 69	0 85	11 76	13 30
1891.....	581,571 00	614,549 00	9,549,491 00	10,745 611 00	0 53	0 57	11 50	12 60
1892.....	680,744 00	804,294 00	9,881,451 00	11,366,489 00	0 63	0 77	11 50	12 90
1893.....	964,336 00	808,377 00	9,900,660 00	11,673,373 00	0 92	0 75	11 13	12 80
1894.....	811,337 00	867,396 00	10,034,358 00	11,713,091 00	0 75	0 81	11 24	12 80
1895.....	652,490 00	924,725 00	10,489,653 00	12,066,868 00	0 55	0 85	11 40	12 80
1896.....	702,379 00	942,879 00	10,837,292 00	12,482,550 00	0 58	0 84	11 48	12 90
1897.....	870,442 00	1,135,836 00	10,975,360 00	12,981,638 00	0 73	1 00	11 27	13 00
1898.....	703,168 00	1,221,567 00	12,032,223 00	13,956,958 00	0 54	1 06	12 00	13 60
1899.....	738,309 00	1,173,149 00	12,224,993 00	14,136,451 00	0 55	0 95	11 60	13 10
1900.....	831,740 00	1,189,144 00	14,137,026 00	16,157,910 00	0 61	0 95	13 14	14 70
1901.....	972,376 63	1,204,093 00	14,992,820 95	17,169,290 58	0 70	0 90	13 30	14 90
1902.....	1,399,771 18	1,200,000 00	14,779,373 44	17,379,144 62	1 07	0 89	12 84	14 80
1903.....	1,608,669 53	1,187,468 00	15,108,643 75	17,904,781 28	1 21	0 86	12 73	14 80
1904.....	1,712,769 18	1,271,141 00	15,668,062 99	18,651,973 17	1 27	0 90	13 03	15 20
1905.....	2,471,239 89	1,314,530 00	16,196,334 80	19,982,104 69	1 87	0 93	13 20	16 00
1906.....	2,415,172 90	1,317,705 00	16,514,749 66	20,247,627 56	1 79	0 91	13 20	15 90
1907.....	2,489,714 69	1,339,114 00	16,989,184 33	20,818,013 02	1 80	0 90	13 20	15 90
1908.....	3,053,069 36	1,411,313 00	17,282,688 86	21,747,071 22	2 22	0 94	13 34	16 50
1909.....	3,178,251 53	1,455,319 06	17,460,930 41	22,094,501 00	2 40	1 10	13 00	16 50
1910.....	3,244,506 44	1,499,049 24	17,814,084 74	22,557,640 42	2 40	1 10	12 90	16 40

The amount of the state tax for the year 1889, and of those following, includes the special assessments for armories, metropolitan sewers, abolition of grade crossings and metropolitan parks.

Table of Abatements Real and Personal Estate, 1893 to 1910,
Inclusive.

	Total Abatements Real and Personal Estate.	Rate.	Valuation Abatements Real and Personal Estate.	Total Valuation of City.	Percentage of Valuation of Abatements to Total Valuation of City.
1893.....	\$132,310 97	\$12 80	\$10,336,700	\$924,093,751	1.11
1894.....	114,573 50	12 80	8,951,000	928,109,042	.96
1895.....	114,263 98	12 80	8,926,800	951,367,928	.93
1896.....	120,410 48	12 90	9,334,100	981,269,914	.95
1897.....	117,173 53	13 00	9,013,300	1,012,582,209	.89
1898.....	124,784 46	13 60	9,175,300	1,036,099,418	.88
1899.....	135,347 81	13 10	10,331,800	1,089,736,252	.94
1900.....	193,748 27	14 70	13,180,100	1,129,175,832	1.16
1901.....	165,041 89	14 90	11,076,600	1,152,505,834	.96
1902.....	185,241 83	14 80	12,516,300	1,191,274,616	1.05
1903.....	210,603 18	14 80	14,229,900	1,220,457,323	1.16
1904.....	206,182 46	15 20	13,564,600	1,236,953,562	1.09
1905.....	192,816 83	16 00	12,051,100	1,259,745,682	.95
1906.....	249,163 61	15 90	15,670,700	1,289,705,887	1.21
1907.....	204,285 15	15 90	12,848,100	1,313,471,556	.98
1908.....	194,260 15	16 50	11,773,400	1,327,662,337	.88
1909.....	180,357 02	16 50	10,930,700	1,347,948,227	.81
1910.....	147,269 79	16 40	8,979,900	1,393,760,423	*.64

* Abatements for 1910 are to February 1, 1911, not for full year.

TABLE G.

Recapitulation of the Approximate Value of the Dwelling Houses
(Including Hotels) in Boston April 1, 1910.

VALUE.				Number of Houses.	Hotels.	Family Hotels.
Value, less than \$1,000				2,541		
"	\$1,000 and less than \$2,000			8,637		
"	2,000	"	3,000	10,956	.....	1
"	3,000	"	4,000	10,824	.....	1
"	4,000	"	5,000	9,131	.....	6
"	5,000	"	6,000	6,850	.....	11
"	6,000	"	7,000	4,993	.....	17
"	7,000	"	8,000	3,580	1	18
"	8,000	"	9,000	2,240	1	21
"	9,000	"	10,000	1,602	1	21
"	10,000	"	11,000	1,250	.....	28
"	11,000	"	12,000	873	.....	17
"	12,000	"	13,000	717	.....	16
"	13,000	"	14,000	558	.....	19
"	14,000	"	15,000	442	.....	20
"	15,000	"	16,000	401	.....	12
"	16,000	"	17,000	328	.....	19
"	17,000	"	18,000	271	.....	22
"	18,000	"	19,000	250	.....	13
"	19,000	"	20,000	213	.....	17
"	20,000	"	21,000	270	.....	26
"	21,000	"	22,000	193	1	9
"	22,000	"	23,000	143	.....	13
"	23,000	"	24,000	148	.....	13
"	24,000	"	25,000	126	.....	10
"	25,000	"	26,000	127	1	13
"	26,000	"	27,000	113	.....	11
"	27,000	"	28,000	102	2	11
"	28,000	"	29,000	89	1	9
"	29,000	"	30,000	88	2	6
"	30,000	"	31,000	81	.....	10
"	31,000	"	32,000	73	.....	8
"	32,000	"	33,000	51	.....	8
"	33,000	"	34,000	55	1	8
"	34,000	"	35,000	61	.....	6
"	35,000	"	36,000	66	1	9
"	36,000	"	37,000	56	2	5
"	37,000	"	38,000	40	.....	4
"	38,000	"	39,000	47	.....	5
"	39,000	"	40,000	29	1	4
"	40,000	"	41,000	36	.....	9
"	41,000	"	42,000	35	1	4
"	42,000	"	43,000	24	.....	3
"	43,000	"	44,000	31	.....	5
"	44,000	"	45,000	20	1	1
"	45,000	"	46,000	27	.....	4
"	46,000	"	47,000	19	1	6
"	47,000	"	48,000	18	1	2
"	48,000	"	49,000	20	.....	4
"	49,000	"	50,000	16	.....	2
"	50,000	"	51,000	29	1	6
"	51,000	"	52,000	12	1	4
"	52,000	"	53,000	20	.....	1
"	53,000	"	54,000	12	.....	5
"	54,000	"	55,000	16	.....	2
"	55,000	"	56,000	16	.....	4
"	56,000	"	57,000	14	1	2
"	57,000	"	58,000	13	1	
"	58,000	"	59,000	20	1	3
"	59,000	"	60,000	20	.....	1
"	60,000	"	61,000	20	2	4
"	61,000	"	62,000	8	1	
"	62,000	"	63,000	14		
"	63,000	"	64,000	15	.....	2
"	64,000	"	65,000	10	1	3
"	65,000	"	66,000	16	.....	2
Carried forward				69,116	28	546

RECAPITULATION OF THE APPROXIMATE VALUE OF THE DWELLING HOUSES
(INCLUDING HOTELS) IN BOSTON APRIL 1, 1910.—Continued.

VALUE.	Number of Houses.	Hotels.	Family Hotels.
<i>Brought forward</i>	69,116	28	546
Value. \$66,000 and less than \$67,000....	7		
" 67,000 " " 68,000....	16	.....	2
" 68,000 " " 69,000....	11	.....	5
" 69,000 " " 70,000....	5		
" 70,000 " " 71,000....	15	.....	4
" 71,000 " " 72,000....	2		
" 72,000 " " 73,000....	8		
" 73,000 " " 74,000....	6	2	3
" 74,000 " " 75,000....	6	1	3
" 75,000 " " 76,000....	4	.....	4
" 76,000 " " 77,000....	3		
" 77,000 " " 78,000....	9	.....	1
" 78,000 " " 79,000....	2	1	
" 79,000 " " 80,000....	4	.....	1
" 80,000 " " 81,000....	6	3	4
" 81,000 " " 82,000....			
" 82,000 " " 83,000....	5	.....	2
" 83,000 " " 84,000....	6	.....	2
" 84,000 " " 85,000....	8	1	
" 85,000 " " 86,000....	5	.....	2
" 86,000 " " 87,000....	2	.....	2
" 87,000 " " 88,000....	3	.....	2
" 88,000 " " 89,000....	3	.....	2
" 89,000 " " 90,000....	3	1	2
" 90,000 " " 91,000....	10	.....	2
" 91,000 " " 92,000....	2	.....	1
" 92,000 " " 93,000....	4	.....	2
" 93,000 " " 94,000....	2		
" 94,000 " " 95,000....	1	.....	1
" 95,000 " " 96,000....	5	.....	3
" 96,000 " " 97,000....	2		
" 97,000 " " 98,000....	3	1	
" 98,000 " " 99,000....	2	.....	1
" 99,000 " " 100,000....	1		
\$100,000.....	4		{ 225 Bay State Road. 334 Beacon st. 416 Beacon st. 1A Marlboro st. Hotel Kempton. Hotel Trafalgar.
100,000.....		2	{ Hotel Renaissance. 46 Beacon st. 270 Boylston st. 2 Gloucester st.
100,000.....			1 Hemenway terrace.
103,000.....	1		332 Beacon st.
104,000.....	2		2 { 290 Com'wealth ave. Hotel Inverness.
104,000.....			1 Hotel Albemarle.
105,000.....			{ 3-15 Beach st. 16 Beacon st. 488 Boylston st. 409 Com'wealth ave. Hotel Preble.
105,500.....			51 Com'wealth ave.
107,000.....	4		359-369 Cambridge st.
109,200.....		1	2 { Hotel Grafton. Newcastle Court.
110,000.....	1		Hampton House.
110,000.....		1	247 Com'wealth ave.
110,000.....			310 Beacon st.
111,000.....	1		1 Hotel Gladstone.
113,100.....			{ 160 Beacon st. 13 Com'wealth ave.
115,000.....	2		Hotel Clarendon.
115,000.....		1	1 Hotel Earls court.
115,000.....			347 Beacon st.
116,000.....	1		1 Hotel Westland.
116,000.....			
<i>Carried forward</i>	69,305	44	607

RECAPITULATION OF THE APPROXIMATE VALUE OF THE DWELLING HOUSES
(INCLUDING HOTELS) IN BOSTON APRIL 1, 1910.—*Continued.*

VALUE.	Number of Houses.	Hotels.	Family Hotels.
<i>Brought forward</i>	69,305	44	607
\$117,000.....	.....	1	21-23 Green st.
117,000.....	.....	.....	1 Hotel Vossler.
118,000.....	2	.....	266 Beacon st.
120,000.....	2	.....	1212-1218 Com'wealth ave.
120,000.....	.....	1	255 Beacon st.
120,000.....	.....	.....	303 Com'wealth ave.
122,000.....	3	.....	Hotel Royal.
122,000.....	.....	.....	1 Hotel Dartmouth.
122,000.....	.....	.....	100 Beacon st.
123,000.....	2	.....	395 Com'wealth ave.
123,000.....	.....	.....	411 Com'wealth ave.
124,000.....	1	.....	310 Boylston st.
.....	.....	.....	211 Com'wealth ave.
125,000.....	6	.....	1 222-224 Marlboro st.
.....	.....	.....	158-166 Court st.
125,000.....	.....	.....	99 Beacon st.
.....	.....	.....	420 Beacon st.
128,000.....	1	.....	1 Charlesgate East.
129,000.....	1	.....	24 Charlesgate East.
130,000.....	.....	1	20 Gloucester st.
131,000.....	1	.....	1 Raleigh st.
131,000.....	.....	.....	2 Albemarle Chambers.
131,100.....	.....	.....	Hotel Ericson.
131,400.....	1	.....	21 Fairfield st.
132,000.....	.....	.....	805 Washington st.
134,000.....	.....	1	Winter Place Hotel.
135,000.....	1	.....	274 Boylston st.
135,000.....	.....	.....	1 Hotel Imperial.
136,000.....	.....	.....	1 Arborway Chambers.
138,000.....	1	.....	795 Washington st.
138,000.....	.....	.....	1 Hotel Beresford.
139,000.....	1	.....	New Marlboro Hotel.
139,500.....	.....	.....	15 Com'wealth ave.
140,000.....	2	.....	1 Hotel Copley.
143,000.....	1	.....	1 The Warren.
144,000.....	1	.....	274 Beacon st.
145,000.....	.....	.....	1 Hotel Wadsworth.
146,000.....	.....	1	199 Com'wealth ave.
147,000.....	1	.....	1 Garrison Hall.
148,000.....	2	.....	45 Beacon st.
150,000.....	2	.....	278 Boylston st.
.....	.....	.....	257 Com'wealth ave.
150,000.....	.....	.....	412 Beacon st.
154,000.....	.....	.....	1 Hotel Colonial.
155,000.....	.....	1	Hotel Bartol.
158,000.....	1	.....	297 Com'wealth ave.
160,000.....	.....	.....	270 Beacon st.
163,000.....	1	.....	273 Com'wealth ave.
163,000.....	.....	1	147 Bay State Road.
165,000.....	1	.....	150 Beacon st.
165,000.....	.....	.....	2 96 Bay State Road.
166,000.....	1	.....	Hotel Royal.
166,500.....	.....	.....	1 Ivanhoe Apartments.
168,000.....	.....	.....	2 Hotel Chesterfield.
.....	.....	.....	Fenway Studios.
170,000.....	3	.....	287 Com'wealth ave.
.....	.....	.....	1 Hotel Fensmerc.
.....	.....	.....	130 Beacon st.
.....	.....	1	Hotel Haymarket.
.....	.....	.....	299 Berkeley st.
.....	.....	1	Hotel Sanford.
.....	.....	.....	118 Beacon st.
.....	.....	1	Hotel Saranac.
.....	.....	1	Continental Hotel.
.....	.....	.....	230 Boylston st.
.....	.....	.....	261 Clarendon st.
.....	.....	.....	32 Hereford st.
<i>Carried forward</i>	69,344	51	628

RECAPITULATION OF THE APPROXIMATE VALUE OF THE DWELLING HOUSES
(INCLUDING HOTELS) IN BOSTON APRIL 1, 1910.—*Continued.*

VALUE.	Number of Houses.	Hotels.	Family Hotels.
<i>Brought forward</i>	69,344	51	628
\$171,000.....	1	.....	1 Waquoit.
175,000.....	1	.....	27 Com'wealth ave.
178,000.....	1	.....	22 Fairfield st.
180,000.....	.....	.....	1 Hotel Commonwealth.
181,000.....	.....	.....	1 Waverley House.
182,000.....	.....	.....	1 Frost Hall.
187,000.....	.....	.....	1 Hotel Belvoir.
190,000.....	.....	.....	1 66 Beacon st.
190,500.....	.....	.....	1 Hotel Navarre.
192,000.....	.....	1	Falmouth House.
195,000.....	.....	.....	2 { Hotel Windemere.
196,000.....	1	.....	Hotel Austerfield.
200,000.....	3	.....	43 Beacon st.
203,000.....	1	.....	410 Boylston st.
206,000.....	1	.....	355 Com'wealth ave.
206,400.....	.....	.....	17 Gloucester st.
220,000.....	.....	.....	5 Com'wealth ave.
221,000.....	.....	.....	448 Beacon st.
225,000.....	.....	1	Hotel Bowdoin.
230,000.....	.....	1	Hotel Plaza.
232,000.....	1	.....	Hotel Tuileries.
232,000.....	.....	.....	1 Haddon Hall.
234,000.....	.....	1	Hotel Ludlow.
239,900.....	.....	1	314 Com'wealth ave.
240,000.....	.....	.....	1 Hotel Canterbury.
250,000.....	1	.....	Hotel Napoli.
250,000.....	.....	.....	Hotel Carlton.
254,000.....	.....	.....	2 { Hotel Empire.
260,000.....	1	.....	Hotel Hamilton.
267,000.....	.....	1	12 Arlington st.
268,000.....	.....	.....	2 { Beacon Chambers.
270,000.....	1	.....	755 Boylston st.
271,300?.....	.....	.....	Boston Tavern.
275,000.....	.....	.....	217 Com'wealth ave.
280,000.....	.....	.....	1 Hotel Cluny.
282,500.....	.....	.....	St. James Hotel.
284,500.....	.....	.....	306 Dartmouth st.
284,600.....	.....	.....	Castle Square Hotel.
286,200.....	1	.....	Hotel Langham.
287,500.....	.....	.....	1 Technology Chambers.
292,000.....	.....	.....	Brigham's Hotel.
300,000.....	.....	.....	Hotel Nottingham.
312,000.....	.....	.....	Hotel Oxford.
330,000.....	.....	2	Fenway Court.
331,500.....	.....	.....	1 The Ilkley.
343,500.....	.....	.....	1 Fenway Gate.
344,000.....	.....	1	1 Boylston Chambers.
345,000.....	.....	2	{ Hotel Cambridge.
345,000.....	.....	.....	Hotel Tudor.
350,000.....	.....	.....	{ New England House.
355,000.....	.....	.....	Hotel Rexford.
355,000.....	.....	.....	1 Hemenway Chambers.
377,000.....	.....	.....	1 Hoffman House.
417,000.....	.....	.....	Clark's Hotel.
420,000.....	1	.....	{ Revere House.
435,000.....	.....	.....	Hotel Victoria.
475,000.....	.....	.....	1 Hotel Agassiz.
512,500.....	.....	.....	1 Hotel Marlborough.
526,000.....	.....	.....	Commonwealth Hotel.
535,000.....	.....	.....	1 Hotel Bristol.
	.....	.....	Hotel Brewster.
	.....	.....	Hotel Charlesgate.
	.....	.....	Boston Athletic Club.
	.....	.....	1 Warren Chambers.
	.....	.....	Hotel Puritan.
	.....	.....	American House.
	.....	.....	1 Trinity Court.
	.....	.....	1 Massachusetts Ch'rs.
<i>Carried forward</i>	69,358	75	658

RECAPITULATION OF THE APPROXIMATE VALUE OF THE DWELLING HOUSES
(INCLUDING HOTELS) IN BOSTON APRIL 1, 1910.—*Concluded.*

VALUE.	Number of Houses.	Hotels.	Family Hotels.
<i>Brought forward</i>	69,358	75	658
\$550,000.....	1	Hotel Buckminster.
551,400.....	1	Copley Square Hotel.
566,000.....	1	Hotel Westminster.
600,000.....	1	Hotel Thorndike.
608,000.....	1	Crawford House.
634,000.....	1	Hotel Lenox.
656,300.....	1	Hotel Essex.
660,000.....	1	Hotel Vendome.
823,000.....	1	Quincy House.
830,000.....	1	Hotel Bellevue.
830,000.....	1 Hotel Pelham.
831,500.....	1	United States Hotel.
965,000.....	1	Hotel Brunswick.
975,000.....	1	Adams House.
1,000,000.....	1	Hotel Somerset.
1,582,000.....	1	Young's Hotel.
1,763,000.....	1	Parker House.
2,230,000.....	1	Hotel Touraine.
Totals.....	69,358	92	659

Valuation of Land and Buildings

WARDS.	1896.		
	Value Land.	Value Buildings.	Total Value.
1.....	\$4,216,850	\$6,436,000	\$10,652,850
2.....	5,073,050	6,117,400	11,190,450
3.....	4,086,200	3,848,700	7,934,900
4.....	5,842,300	4,424,500	10,266,800
5.....	6,746,400	5,428,300	12,174,700
6.....	72,849,200	31,264,800	104,114,000
7.....	131,666,200	48,313,700	179,979,900
8.....	14,579,600	10,249,900	24,829,500
9.....	11,834,600	12,721,900	24,556,500
10.....	24,625,600	20,601,300	45,226,900
11.....	52,593,700	41,133,400	93,727,100
12.....	9,504,400	13,931,500	23,435,900
13.....	10,057,400	7,359,900	17,417,300
14.....	3,535,900	6,302,600	9,838,500
15.....	3,291,700	5,342,000	8,633,700
16.....	4,515,400	7,831,200	12,346,600
17.....	6,751,500	8,229,500	14,981,000
18.....	7,688,900	7,494,500	15,183,400
19.....	10,142,900	8,281,600	18,424,500
20.....	9,799,000	13,620,200	23,419,200
21.....	9,698,200	14,080,600	23,778,800
22.....	8,578,500	10,129,500	18,708,000
23.....	9,594,800	8,564,400	18,159,200
24.....	8,098,900	12,683,600	20,782,500
25.....	11,798,500	8,701,000	20,499,500
Totals.....	\$447,169,700	\$323,092,000	\$770,261,700

by Wards in 1896 and 1910.

1910.			WARDS.
Value Land.	Value Buildings.	Total Value.	
\$6,192,900	\$9,043,600	\$15,236,500	..... 1
8,815,500	10,267,500	19,083,000	..... 2
6,559,800	4,880,500	11,440,300	..... 3
7,230,800	6,568,300	13,799,100	..... 4
7,124,700	5,411,100	12,535,800	..... 5
129,646,500	44,017,800	173,664,300	..... 6
217,755,200	67,821,700	285,576,900	..... 7
21,170,300	14,098,100	35,268,400	..... 8
11,397,800	13,425,000	24,822,800	..... 9
38,773,500	26,550,500	65,324,000	..... 10
74,661,800	52,232,100	126,893,900	..... 11
9,005,900	12,326,800	21,332,700	..... 12
16,889,000	11,451,000	28,340,000	..... 13
4,144,800	9,085,000	13,229,800	..... 14
3,387,400	5,914,700	9,302,100	..... 15
5,512,900	10,275,700	15,788,600	..... 16
9,705,400	10,347,300	20,052,700	..... 17
7,693,800	8,348,100	16,041,900	..... 18
11,399,500	12,265,300	23,664,800	..... 19
14,420,400	30,716,700	45,137,100	..... 20
9,890,000	17,477,900	27,367,900	..... 21
9,015,100	13,273,500	22,288,600	..... 22
13,410,400	14,849,600	28,260,000	..... 23
12,351,800	19,913,800	32,265,600	..... 24
15,951,000	16,321,300	32,272,300	..... 25
\$672,106,200	\$446,882,900	\$1,118,989,100	..... Totals.

Gains and Losses by Wards, 1896 and 1910.

WARDS.	Land.	Buildings.	Total.
1.....	\$1,976,050	\$2,607,600	\$4,583,650
2.....	3,742,450	4,150,100	7,892,550
3.....	2,473,600	1,031,800	3,505,400
4.....	1,388,500	2,143,800	3,532,300
5.....	378,300	¹ 17,200	361,100
6.....	56,797,300	12,753,000	69,550,300
7.....	86,089,000	19,508,000	105,597,000
8.....	6,590,700	3,848,200	10,438,900
9.....	¹ 436,800	703,100	266,300
10.....	14,147,900	5,949,200	20,097,100
11.....	22,068,100	11,098,700	33,166,800
12.....	¹ 498,500	¹ 1,604,700	¹ 2,103,200
13.....	6,831,600	4,091,100	10,922,700
14.....	608,900	2,782,400	3,391,300
15.....	95,700	572,700	668,400
16.....	997,500	2,444,500	3,442,000
17.....	2,953,900	2,117,800	5,071,700
18.....	4,900	853,600	858,500
19.....	1,256,600	3,983,700	5,240,300
20.....	4,621,400	17,096,500	21,717,900
21.....	191,800	3,397,300	3,589,100
22.....	436,600	3,144,000	3,580,600
23.....	3,815,600	6,285,200	10,100,800
24.....	4,252,900	7,230,200	11,483,100
25.....	4,152,500	7,620,300	11,772,800
Totals.....	\$224,936,500	\$123,790,900	\$348,727,400

¹ Loss.

TABLE H.—RECAPITULATION.
Statistics of Wards 1 to 25, Inclusive, April 1, 1910.

WARDS.	Number of Dwelling Houses.	Number of Vacant Houses.	Value of Vacant Houses.	Hotels.	Family Hotels.	Houses Erecting.	Stores.	Miscellaneous Buildings.	Horses.	Cows.	WARDS.
1.....	3,390	49	\$119,400	.....	.....	11	.....	220	500	.....	1.....
2.....	2,345	63	91,500	1	1	.....	22	246	152	.....	2.....
3.....	1,614	34	64,400	.....	.....	.....	.....	178	501	.....	3.....
4.....	1,807	99	140,600	.....	.....	.....	.....	376	1,154	.....	4.....
5.....	1,292	24	77,800	1	1	1	78	104	1,132	.....	5.....
6.....	1,516	15	138,200	.....	.....	.....	1,185	12	1,193	.....	6.....
7.....	1,158	70	561,800	.....	.....	.....	1,426	78	1,953	.....	7.....
8.....	1,725	46	229,100	8	11	13	103	293	283	.....	8.....
9.....	1,816	91	387,100	7	71	1	49	139	1,044	.....	9.....
10.....	2,082	26	166,700	15	170	4	8	165	282	.....	10.....
11.....	3,087	88	1,600,900	10	95	36	144	167	784	.....	11.....
12.....	2,329	93	378,300	1	40	.....	101	103	93	.....	12.....
13.....	2,118	94	142,300	.....	.....	3	31	107	1,370	.....	13.....
14.....	2,526	69	122,100	1	4	4	3	412	571	.....	14.....
15.....	2,415	62	72,600	.....	5	4	13	248	467	.....	15.....
16.....	2,560	41	184,700	.....	49	18	9	180	357	1	16.....
17.....	2,577	107	395,800	.....	44	.....	31	347	1,130	9	17.....
18.....	2,150	36	103,500	1	46	.....	154	179	214	.....	18.....
19.....	2,942	31	126,800	1	17	16	25	226	516	.....	19.....
20.....	6,666	112	592,200	.....	27	50	81	594	527	9	20.....
21.....	3,611	61	49,600	1	49	24	49	39	123	.....	21.....
22.....	3,342	54	265,300	.....	12	6	68	315	454	36	22.....
23.....	4,630	108	419,500	1	2	51	7	887	895	198	23.....
24.....	5,416	82	355,900	.....	1	49	130	546	717	101	24.....
25.....	4,244	84	699,300	2	13	45	25	586	679	163	25.....
Totals.....	69,358	1,639	\$7,485,400	92	659	339	3,742	6,838	17,091	517	.....Totals.

TABLE H.—*Concluded.*

WARDS.	FEET OF LAND.			Total.	VALUE OF LAND.			WARDS.	
	Occupied.	Vacant.	Marsh and Flats.		Occupied.	Vacant.	Marsh and Flats.		Total.
1.....	12,639,086	10,165,217	33,663,473	56,467,776	\$5,231,600	\$961,300	\$534,400	\$6,727,300	1
2.....	10,230,095	405,118	6,368,835	17,004,048	8,722,100	93,400	2,462,500	11,278,000	2
3.....	6,525,574	45,705	689,917	7,261,196	6,538,600	21,200	617,000	7,176,800	3
4.....	8,348,489	427,342	1,788,527	10,564,358	7,066,400	164,400	111,700	7,342,500	4
5.....	3,957,914	126,213	1,010,627	5,094,754	7,003,500	121,200	1,391,700	8,516,400	5
6.....	6,749,437	22,098	1,130,000	7,901,535	129,322,200	324,300	1,900,100	131,546,600	6
7.....	9,393,960	101,100	423,757	9,918,817	217,060,900	694,300	917,400	218,672,600	7
8.....	3,576,500	327,484	.....	3,903,984	19,086,800	2,083,500	.....	21,170,300	8
9.....	4,480,137	225,509	508,190	5,213,836	11,147,000	250,800	580,300	11,978,100	9
10.....	8,107,986	1,713,400	.....	9,821,386	34,296,900	4,476,600	.....	38,773,500	10
11.....	8,585,089	5,608,202	1,275,500	15,468,791	64,482,300	10,179,500	26,500	74,688,300	11
12.....	4,573,692	132,751	.....	4,706,443	8,840,600	165,300	.....	9,005,900	12
13.....	13,763,188	652,985	1,773,249	16,189,422	16,236,500	652,500	473,300	17,362,300	13
14.....	13,481,912	1,295,706	3,962,205	18,739,823	3,806,900	337,900	196,800	4,341,600	14
15.....	5,497,815	1,166,950	1,521,666	8,186,431	3,080,500	306,900	248,200	3,635,600	15
16.....	10,560,293	3,931,658	4,431,426	18,923,377	4,534,200	978,700	363,800	5,876,700	16
17.....	11,523,322	2,878,072	2,315,126	16,716,520	8,330,300	1,375,100	239,100	9,944,500	17
18.....	4,988,627	791,409	.....	5,780,036	6,839,400	854,400	.....	7,693,800	18
19.....	9,722,715	8,983,446	.....	18,706,161	6,050,800	5,348,700	.....	11,399,500	19
20.....	34,880,492	13,880,774	14,436,148	63,197,414	11,147,800	3,272,600	185,100	14,605,500	20
21.....	16,462,277	4,528,528	.....	20,990,805	8,072,800	1,817,200	.....	9,890,000	21
22.....	15,751,764	8,482,354	.....	24,234,118	6,409,000	2,606,100	.....	9,015,100	22
23.....	36,395,609	156,521,875	.....	192,917,484	5,909,100	7,501,300	.....	13,410,400	23
24.....	39,872,994	52,509,064	10,184,224	102,566,282	7,345,400	5,006,400	158,900	12,510,700	24
25.....	32,074,929	46,033,973	2,560,551	80,669,453	7,781,100	8,169,900	70,100	16,021,100	25
Totals.....	332,143,896	320,956,933	88,043,421	741,144,250	\$614,342,700	\$57,763,500	\$10,476,900	\$682,583,100	Totals.

VALUATION OF PROPERTY.

Rate of Taxation and the Number of Polls as Shown in the Assessment of Taxes in the City of Boston from 1822 to 1910, Both Years Inclusive.

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Population.
1822.....	\$42,140,200	\$23,364,400	\$18,775,800	\$7 30	8,800	58,277
1823.....	44,896,800	25,367,000	19,529,800	7 00	9,855	
1824.....	49,843,800	27,303,800	22,540,000	8 50	10,897	
1825.....	52,442,600	30,992,000	21,450,600	7 00	11,660	
1826.....	59,449,200	34,203,000	25,246,200	7 00	12,602	
1827.....	65,858,400	36,061,400	29,797,000	7 00	12,442	
1828.....	61,523,200	35,908,000	25,615,200	7 10	12,535	61,392
1829.....	61,068,000	36,953,800	24,114,200	7 90	13,495	
1830.....	59,586,000	36,960,000	22,626,000	8 10	13,096	
1831.....	60,698,200	37,675,000	23,023,200	7 90	13,618	
1832.....	67,514,400	39,145,200	28,369,200	8 20	14,184	
1833.....	70,477,200	40,966,400	29,510,800	8 50	14,899	
1834.....	74,805,800	43,140,600	31,665,200	9 40	15,136	78,603
1835.....	79,342,600	47,552,800	31,789,800	9 70	16,188	
1836.....	88,265,000	53,370,000	34,895,000	9 50	16,719	
1837.....	89,583,800	56,311,600	33,272,200	10 00	17,182	
1838.....	90,231,600	57,372,400	32,859,200	9 80	15,615	
1839.....	91,826,400	58,577,800	33,248,600	11 30	16,561	
1840.....	94,581,600	60,424,200	34,157,400	11 00	17,966	93,383
1841.....	98,006,600	61,963,000	36,043,600	12 00	18,915	
1842.....	106,723,700	65,499,900	41,223,800	5 70	19,636	
1843.....	110,046,000	67,673,400	42,372,600	6 20	20,063	
1844.....	118,450,300	72,048,000	46,402,300	6 00	22,339	
1845.....	135,948,700	81,991,400	53,957,300	5 70	24,287	
1846.....	148,839,600	90,119,600	58,720,000	6 00	25,974	114,366
1847.....	162,360,400	97,764,500	64,595,900	6 00	27,008	
1848.....	167,728,000	100,403,200	67,324,800	6 50	27,726	
1849.....	174,180,200	102,827,500	71,352,700	6 50	28,363	
1850.....	180,000,500	105,093,400	74,907,100	6 80	28,018	
1851.....	187,947,000	109,358,500	78,588,500	7 00	28,445	

From 1822 to 1842, inclusive, poll tax assessed on all males above 16 years of age.

1843, poll tax assessed on all males between 20 and 70 years of age.

1844, and thereafter, poll tax assessed on all males above 20 years of age.

Population { 1790, 18,320
1800, 24,937

1810, 33,787

1820, 43,298

VALUATION OF PROPERTY.—*Continued.*

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Popula- tion.
1852.....	\$187,680,000	\$110,699,200	\$76,980,800	\$6 40	28,983	160,490
1853.....	206,514,200	116,090,900	90,423,300	7 60	29,959	
1854.....	227,013,200	127,730,200	99,283,000	9 20	31,130	
1855.....	241,932,200	136,351,300	105,580,900	7 70	31,602	
1856.....	249,162,500	143,681,700	105,480,800	8 00	32,974	
1857.....	258,111,900	149,713,800	108,398,100	9 30	33,162	
1858.....	254,714,100	153,505,300	101,208,800	8 60	32,621	
1859.....	263,429,000	158,410,900	105,018,100	9 70	33,456	177,840
1860.....	276,861,000	163,891,300	112,969,700	9 30	34,449	
1861.....	275,760,100	167,682,100	108,078,000	8 90	35,161	
1862.....	276,217,000	163,638,000	112,579,000	10 50	34,159	
1863.....	302,507,200	169,624,500	132,882,700	11 50	33,618	
1864.....	332,449,900	182,072,300	150,377,600	13 30	32,832	
1865.....	371,892,775	201,628,900	170,263,875	15 80	34,704	192,318
1866.....	415,362,345	225,767,215	189,595,130	13 00	34,192	
1867.....	444,946,100	250,587,700	194,358,400	15 50	35,772	
1868.....	493,573,700	287,635,800	205,937,900	12 30	48,416	
1869.....	549,511,600	332,051,900	217,459,700	13 70	51,195	
1870.....	584,089,400	365,593,100	218,496,300	15 30	56,926	250,526
1871.....	612,633,550	395,214,950	217,448,600	13 10	61,148	
1872.....	682,724,300	443,283,450	239,440,850	11 70	67,221	
1873.....	693,831,400	470,086,200	223,745,200	12 80	70,199	
1874.....	798,755,050	554,200,150	244,554,900	15 60	84,684	
1875.....	793,961,895	558,941,000	235,020,895	13 70	85,086	341,919
1876.....	748,996,210	526,157,900	222,838,310	12 70	81,364	
1877.....	686,840,586	481,407,200	205,433,386	13 10	86,007	
1878.....	630,446,866	440,375,900	190,070,966	12 80	85,913	
1879.....	613,322,692	428,777,000	184,545,692	12 50	89,452	
1880.....	639,462,495	437,370,100	202,092,395	15 20	93,769	362,839
1881*.....	665,554,597	455,388,600	210,165,997	13 90	99,407	
1882.....	672,497,962	467,704,150	204,793,812	15 10	102,594	
1883.....	682,432,671	478,318,900	204,113,771	14 50	107,286	
1884.....	682,656,658	488,130,600	194,526,058	17 00	110,481	
1885.....	685,579,072	495,973,400	189,605,672	12 80	112,104	390,393
1886.....	710,621,335	517,503,275	193,118,060	12 70	112,446	
1887.....	747,642,517	547,171,175	200,471,342	13 40	115,603	

* Act of 1881 exempting real estate mortgages went into effect in 1882.

VALUATION OF PROPERTY.—*Concluded.*

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Popula- tion.
1888.....	\$764,452,548	\$563,013,275	\$201,439,273	\$13 40	120,529	
1889.....	795,433,744	593,799,975	201,633,769	12 90	123,335	
1890.....	822,041,800	619,990,275	202,051,525	13 30	125,906	448,477*
1891.....	855,069,415	650,238,375	204,831,040	12 60	132,809	
1892.....	893,975,704	680,279,875	213,695,829	12 90	136,375	
1893.....	924,093,751	707,762,275	216,331,476	12 80	139,757	
1894.....	928,109,042	723,743,850	204,365,192	12 80	139,789	
1895.....	951,367,928	744,751,050	206,616,878	12 80	142,460	496,920
1896.....	981,269,914	770,261,700	211,008,214	12 90	148,477	
1897.....	1,012,582,209	803,860,550	208,721,659	13 00	154,654	
1898.....	1,036,099,418	830,233,900	205,865,518	13 60	157,590	
1899.....	1,089,736,252	866,809,700	222,926,552	13 10	161,401	
1900.....	1,129,175,832	902,490,700	226,685,132	14 70	166,354	560,892*
1901.....	1,152,505,834	925,037,500	227,468,334	14 90	171,650	
1902.....	1,191,274,616	957,496,900	233,777,716	14 80	171,516	
1903.....	1,220,457,323	985,560,300	234,897,023	14 80	178,905	
1904.....	1,236,953,562	1,006,122,900	230,830,662	15 20	181,437	
1905.....	1,259,745,682	1,021,431,200	238,314,482	16 00	183,359	595,380
1906.....	1,289,705,887	1,044,892,700	244,813,187	15 90	183,464	
1907.....	1,313,471,556	1,070,864,700	242,606,856	15 90	184,983	
1908.....	1,327,662,337	1,082,405,300	245,257,037	16 50	187,566	
1909.....	1,347,948,227	1,092,602,000	255,346,227	16 50	189,539	
1910.....	1,380,831,800	1,118,989,100	274,771,323	16 40	198,849	670,585*

* United States census.

NOTE.—Prior to 1842 taxes were assessed on a basis of 50 per cent of true value. Custom discontinued in 1842 and thereafter.

The city of Roxbury was annexed January 6, 1868.

Valuation real estate	\$18,265,400
“ personal estate	8,286,300

“ total	\$26,551,700	said valuation
---------	--------------	----------------

first taking effect as a part of Boston in 1868.

Population by state census of 1865 was 28,426.

The town of Dorchester was annexed January 3, 1870.

Valuation real estate	\$12,826,200
“ personal estate	7,489,500

“ total	\$20,315,700	said valuation
---------	--------------	----------------

first taking effect as a part of Boston in 1870.

Population by state census of 1865 was 10,717.

The city of Charlestown was annexed January 5, 1874.

Valuation real estate	\$26,016,100
“ personal estate	9,273,582

“ total	\$35,289,682	said valuation
---------	--------------	----------------

first taking effect as a part of Boston in 1874.

Population by United States census of 1870 was 28,323.

The town of West Roxbury was annexed January 5, 1874.		
Valuation real estate	.	\$16,254,350
" personal estate	.	5,894,250
" total	.	\$22,148,600 said valuation
first taking effect as a part of Boston in 1874.		
Population by United States census of 1870 was 8,686.		
The town of Brighton was annexed January 5, 1874.		
Valuation real estate	.	\$11,964,450
" personal estate	.	2,584,081
" total	.	\$14,548,531 said valuation
first taking effect as a part of Boston in 1874.		
Population by United States Census of 1870 was 4,967.		





